



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

January 30, 2009

Ms. Holli C. Nichols
Executive Vice President and Chief Financial Officer
Dynergy Inc.
Dynergy Holdings Inc.
1000 Louisiana, Suite 5800
Houston, Texas 77002

Re: Dynergy Inc.
File No. 1-33443
Dynergy Holdings Inc.
File No. 0-29311
Form 10-K for the Fiscal Year Ended December 31, 2007
Filed February 28, 2008

Dear Ms. Nichols:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief