



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 26, 2017

Curtis A. Morgan  
Chief Executive Officer  
Vistra Energy Corp.  
6555 Sierra Drive  
Irving, TX 75039

**Re: Vistra Energy Corp  
Registration Statement on Form S-4  
Filed December 13, 2017  
File No. 333-222049**

Dear Mr. Morgan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Courtney Haseley, Attorney-Adviser, at (202) 551-7689 with any questions.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director  
Office of Consumer Products

cc: David Liebermann, Esq.  
Simpson Thacher & Bartlett LLP