

Mail Stop 3561

December 22, 2008

Jack A. Fusco
Chief Executive Officer
Calpine Corporation
50 West San Fernando Street
San Jose, California 95113

Re: Calpine Corporation
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Form 10-Q for the Quarterly Period Ended September 30, 2008
Filed November 7, 2008
File No. 1-12079

Dear Mr. Fusco:

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

Sincerely,

H. Christopher Owings
Assistant Director