



DIVISION OF
CORPORATION FINANCE

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

December 7, 2010

Jack A. Fusco
President and Chief Executive Officer
Calpine Corporation
717 Texas Avenue
Suite 1000
Houston, Texas 77002

Re: Calpine Corporation
Form 10-K for the period ended December 31, 2009
Filed February 25, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 5, 2010
File No. 001-12079

Dear Mr. Fusco:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director