



DIVISION OF
CORPORATION FINANCE

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

January 3, 2011

Zhou Hui, Chief Accountant
Huaneng Power International, Inc.
Huaneng Building
No.4 Fuxingmennei Street
Xicheng District, Beijing 100031 PRC

Re: Huaneng Power International, Inc.
Form 20-F for the Fiscal Year Ended December 31, 2009
Filed April 19, 2010
File No. 1-13314

Dear Ms. Hui:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Gu Biquan, Huaneng Power International, Inc.
Via Facsimile +011-8610-66412321