Mr. Rick J. Dobson President and Chief Executive Officer and Chief Financial Officer Reliant Energy, Inc. 1000 Main Street Houston, Texas 77002

Re: Reliant Energy, Inc.

Form 10-K for Fiscal Year Ended December 31, 2006

Filed February 28, 2007

Forms 10-Q for Fiscal Quarters Ended June 30, 2007

and September 30, 2007

Filed August 2, 2007 and November 8, 2007 Response Letter Dated October 3, 2007

File No. 1-16455

Dear Mr. Dobson:

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

Sincerely,

James Allegretto Senior Assistant Chief Accountant