



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2013

Via E-mail

Michael J. Campbell  
Senior Vice President and Chief Financial Officer  
Inergy Midstream, L.P., NRG Finance Corp. and Inergy L.P.  
Two Brush Creek Boulevard, Suite 200  
Kansas City, Missouri 64112

**Re: Inergy Midstream, L.P. and NRG Finance Corp.  
Registration Statement on Form S-3  
Filed January 9, 2013  
File No. 333-185946  
Response dated February 19, 2013**

Dear Mr. Campbell:

We have reviewed your response and have the following comments. We have limited our review of your registration statement to the issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

With respect to your registration statement, please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filings and the information you provide in response to these comments, we may have additional comments.

Inergy Midstream, L.P. and NRG Finance Corp.

Registration Statement on Form S-3

Selling Unitholders, page 50

1. We note your response to comment 5 in our letter dated February 8, 2013 wherein you acknowledge that "NRGY is the parent of the Company." Rule 415(a)(1)(i) of the Securities Act of 1933 excludes from the concept of secondary offerings sales by parents or subsidiaries of the issuer as stated in Question 212.15 of our Securities Act Rules Compliance and Disclosure Interpretations. It appears that this transaction may not be eligible to be made on a shelf basis and instead represents a primary offering. Please

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identify the selling unitholder as an underwriter and disclose that this is a primary offering.

Please contact Jacqueline Kaufman, Staff Attorney, at (202) 551-3797 or me at (202) 551-3720 if you have questions regarding any other comments.

Sincerely,

/s/ Mara L. Ransom

Mara L. Ransom  
Assistant Director

cc: Gillian A. Hobson, Vinson & Elkins L.L.P.  
Julian Seiguer, Vinson & Elkins L.L.P.