

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