

NRG ENERGY INC  
Form 8-K  
May 25, 2004

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**SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

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**FORM 8-K**

**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event  
reported)

May 24, 2004

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**NRG Energy, Inc.**

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(Exact name of registrant as specified in charter)

Delaware

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001-15891

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41-1724239

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(State or other jurisdiction  
of incorporation)

(Commission file number)

(IRS employer  
identification no.)

901 Marquette Avenue, Suite 2300,  
Minneapolis, Minnesota

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55402

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(Address of principal executive offices)

(Zip code)

Registrant's telephone number, including area  
code

(612) 373-5300

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Not applicable

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(Former name or former address, if changed since last report)

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**Item 4. Changes in Registrant's Certifying Accountants.**

On May 24, 2004, the Audit Committee of the Board of Directors of NRG Energy, Inc., a Delaware corporation (the Company), engaged KPMG LLP to serve as the Company's independent auditor beginning immediately. KPMG's engagement with the Company commences with the review of the Company's second quarter 2004 10-Q filing.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: May 25, 2004

NRG ENERGY, INC.

By: /s/ Timothy O Brien  
Timothy O Brien  
Vice President, Secretary and General  
Counsel

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