

NRG ENERGY INC
Form 8-K
May 25, 2004

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

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

NRG Energy, Inc.

(Exact name of registrant as specified in charter)

Delaware

001-15891

41-1724239

(State or other jurisdiction
of incorporation)

(Commission file number)

(IRS employer
identification no.)

901 Marquette Avenue, Suite 2300,
Minneapolis, Minnesota

55402

(Address of principal executive offices)

(Zip code)

Registrant's telephone number, including area
code

(612) 373-5300

Not applicable

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

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