



DIVISION OF
CORPORATION FINANCE

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

November 12, 2010

Paul J. Kaleta
Corporate Senior Vice President and General Counsel
NV Energy, Inc.
Nevada Power Company
Sierra Pacific Power Company
6226 West Sahara Avenue
Las Vegas, Nevada 89146

**Re: NV Energy, Inc.
Nevada Power Company
Sierra Pacific Power Company
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 22, 2010
Form 10-K/A for Fiscal Year Ended December 31, 2009
Filed February 25, 2010
Forms 10-Q for Fiscal Quarters Ended
March 31, 2010, June 30, 2010 and September 30, 2010
Filed May 6, 2010, August 6, 2010 and October 29, 2010
File Nos. 001-08788, 002-28348 and 000-00508**

**NV Energy, Inc.
Definitive Proxy Statement on Schedule 14A
Filed March 22, 2010
Form 8-K dated September 9, 2010
Filed September 10, 2010
File No. 001-08788**

Dear Mr. Kaleta:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Andrew J. Hickey
Choate Hall & Stewart LLP