



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 11, 2016

E. Kevin Bethel  
Senior Vice President, Chief Financial Officer  
Nevada Power Company  
6226 West Sahara Avenue  
Las Vegas, Nevada 89146

**Re: Nevada Power Company  
Registration Statement on Form S-3  
Filed September 30, 2016  
File No. 333-213897**

Dear Mr. Bethel:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Katherine Bagley at 202-551-2545 with any questions.

Sincerely,

/s/ Lisa M. Kohl for

Mara L. Ransom  
Assistant Director  
Office of Consumer Products