



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

VIA FACSIMILE AND U.S. MAIL

February 27, 2007

Mr. John E. Brown
Controller
Sierra Pacific Resources
P.O. Box 30150
Reno, Nevada 89520-3150

**Re: Sierra Pacific Resources (File No. 1-8788)
Nevada Power Company (File No. 2-28348)
Sierra Pacific Power Company (File No. 0-508)
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 6, 2006
Forms 10-Q for Fiscal Quarters Ended
March 31, 2006, June 30, 2006 and September 30, 2006**

Dear Mr. Brown:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jim Allegretto
Senior Assistant Chief Accountant