



DIVISION OF
CORPORATION FINANCE

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

April 17, 2024

Douglas A. Cannon
President and CEO
Sierra Pacific Power Company
6100 Neil Road
Reno, Nevada 89511

Re: Sierra Pacific Power Company
Registration Statement on Form S-4
Filed April 9, 2024
File No. 333-278570

Dear Douglas A. Cannon:

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 Timothy S. Levenberg at 202-551-3707 with any questions.

Sincerely,

Division of Corporation Finance
Office of Energy & Transportation

cc: Alexander B. Young, Esq., of ArentFox Schiff LLP