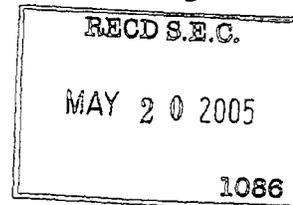


Paras Madho
Manager
Securities Operations

tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com



1-8788



May 20, 2005

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531 - STOP 1004
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SIERRA PACIFIC RESOURCES, Premium Income Equity Securities (PIES) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 20, 2005. Tentative listing date - May 24, 2005.

Sincerely,

PROCESSED

MAY 24 2005

THOMSON
FINANCIAL

Sc