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Legal Department

6100 Neil Road, P.O. Box 10100 • Reno, Nevada 89520-0024 • 775.834.4208 • Fax: 775.834.4098

May 21, 2008

Ms. Crystal Jackson, Secretary
Public Utilities Commission of Nevada
Capitol Plaza
1150 East William Street
Carson City, Nevada 89701-3109

RE: Sierra Pacific Power Company's Third Amendment to its 2007 Resource Plan,
Docket No. 08-05 ____

Dear Ms. Jackson:

Enclosed for filing please find Sierra Pacific Power Company's ("Sierra") Third Amendment to its 2007 Integrated Resource Plan. The Third Amendment is made up of three volumes:

- Volume I – Cover Letter, Table of Contents and Service List;
- Volume II – Application, Pre-Filed Direct Testimony, and Third Amendment; and
- Volume III – Confidential Material.

Consistent with the Commission's electronic filing regulations as adopted in Docket No. 07-03015, following this cover letter please find a table of contents for the complete filing. The page numbers in each volume are consecutively numbered. A table of contents for each volume appears on the cover page which provides the page reference for each item in the volume.

The Commission's regulations include specific direction regarding the content of resource plans. The applicability of particular sections of the regulation to an amendment vary depending on the subject matter of an amendment (e.g., an amendment seeking approval of demand-side measures would not include a transmission plan). Because the applicability of particular sections of the regulations varies from amendment to amendment, the Commission has requested that Sierra provide a "roadmap" for its amendments. The roadmap identifies each section of the regulations applicable to the amendment, and indicates where in the filing applicable information can be found. The "roadmap" for the Third Amendment is located as Appendix A to the Application.

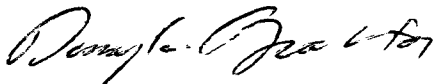
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Certain information in the Pre-Filed Direct Testimony of witnesses and the Third Amendment are confidential. Pursuant to the Commission's regulations, the public file contains redacted versions of this material. Unredacted versions of this information are set forth in Volume III, Confidential Material.

Embedded in the Application at Section II is a motion requesting that the Commission consolidate this proceeding with the concurrent filing by Nevada Power Company to amend its 2006 Integrated Resource Plan, Nevada Power's Eighth Amendment. Sierra raises just one issue in the Third Amendment, which issue is also raised in Nevada Power's Eighth Amendment. The issue is the modification of the development schedule and budget for the Ely Energy Center. Consolidation of Sierra's relatively brief Third Amendment with Nevada Power's Eighth Amendment will eliminate any unnecessary duplication of effort.

Should you have any questions regarding this filing, please contact me at (775) 834-5694 or belliot@sppc.com.

Respectfully submitted,



Elizabeth Elliot
Assistant General Counsel