



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2022

Douglas A. Cannon  
Director, President, and Chief Executive Officer  
Nevada Power Company  
6226 West Sahara Avenue  
Las Vegas, NV 89146

**Re: Nevada Power Company**  
**Registration Statement on Form S-3**  
**Filed October 13, 2022**  
**File No. 333-267865**

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 Arthur Tornabene-Zalas at (202) 551-3162 or Timothy S. Levenberg, Special Counsel, at (202) 551-3707 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: J. Alan Bannister