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OFFICE OF THE SECRETARY

August 14, 2002

AUG 14 2002

To: Jonathan G. Katz  
Secretary  
Securities & Exchange Commission  
450 Fifth Street, NW  
Washington DC 20549

Fax: 202/824-5090

Please disregard the previously submitted fax transmission of Sierra Pacific Resources' CEO and CFO certifications that was inadvertently submitted to the Securities and Exchange Commission. The documents included with this fax are the actual and final certifications of Walter M. Higgins, CEO, and Dennis D. Schiffel, CFO, of Sierra Pacific Resources.

The original certifications will be sent to the SEC via overnight delivery and should be received by them on August 15.

If you have any questions, please feel free to call.

  
Lynn Ousley

Number of Pages: 3



Sierra Pacific™  
RESOURCES

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**STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS**

I, Dennis Schiffel, state and attest that:

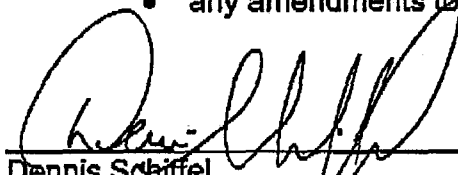
(1) To the best of my knowledge, based upon a review of the covered reports of Sierra Pacific Resources, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement, under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Sierra Pacific Resources' 2001 Annual Report on Form 10-K filed with the Commission;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Sierra Pacific Resources filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

  
 \_\_\_\_\_  
 Dennis Schiffel  
 Sr. Vice President, CFO  
 Sierra Pacific Resources

August 14, 2002  
Date

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Subscribed and sworn before me this 14th day of August, 2002.

Notary Public:   
My commission expires:

