ariff No. <u>Gas No. 1</u>	<u>10th Revised</u> Canceling <u>9th Revised</u>	PUCN Sheet No. 2B(1)(a) PUCN Sheet No. 2B(1)(a)
	HELD FOR FUTURE USE	

Westpac	Utilities				
a division of Sierra	Pacific Power Company		2nd Revised	PUCN Sheet No. 2B(2)	
Tariff No.	Gas No. 1	Canceling	1st Revised	PUCN Sheet No. 2B(2)	

INTRACOMPANY ALLOCATION OF NATURAL GAS COSTS

As set forth in Docket No. 02-2002, the LNG (Liquefied Natural Gas) storage reservation and associated LNG pipeline reservation charges shall be directly assigned to the gas division. The remaining gas costs shall be allocated monthly between the gas and electric divisions based on the pro rata share of gas received by each division.

(L)

(L)

(T)

Issued: 10-27-05

Effective: 11-01-05

Advice No.: 257-G-R 258-G-R

Issued By: Michael J. Carano Director Rates & Regulatory