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November 1, 2006

The Honorable Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street N.W.
Washington, D.C. 20423-0001

RE: STB Docket No. AB-33 (Sub-No. 230X), Union Pacific Railroad Company—
Abandonment Exemption—In Lassen County, CA, and Washoe County, NV

Dear Secretary Williams:

This letter is being submitted for filing in the captioned docket on behalf of Sierra Pacific Resources ("Sierra"), a utility company based in Nevada. The company's chief operating subsidiaries are Nevada Power and Sierra Pacific Power, two investor owned electric utilities. The purpose of this letter is to correct certain false, misleading, and harmful information contained in the "Public Comment Letter" submitted by the Nevada Central Railroad ("NCR") in this proceeding on October 30, 2006.

NCR's filing consists of a three page "public comment letter" and a five page exhibit. The exhibit consists of excerpts from a 2004 public hearing transcript. However, the top of each page of the exhibit contains a partially redacted stamp or header, apparently added to the original copy of the transcript by NCR or another third party, that strongly implies the document is an exhibit from a federal grand jury proceeding involving NCR and Mr. Walter M. Higgins, Chairman of the Board, President and Chief Executive Officer of Sierra Pacific Resources. This is false and misleading. No such proceeding existed in 2004 nor does one exist now. Sierra has no idea why such a stamp or header would be present on this document, but whether its inclusion by NCR on the exhibit to its "public comment letter" was intentional or inadvertent, the continued presence of this false and misleading information in the public record of this docket is harmful to Sierra and to Mr. Higgins. Accordingly, in addition to requesting that this letter be included in the record for this proceeding, Sierra strongly suggests that the STB should require NCR to immediately withdraw the October 30 version of its exhibit and refile it without the

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header or stamp. See 49 C.F.R. § 1104.8 (which permits the Board to order removal of "redundant, irrelevant, immaterial, impertinent, or scandalous matter").

Please do not hesitate to call the undersigned with any questions.

Sincerely,

Thomas W. Wilcox/mhh

Thomas W. Wilcox

An Attorney for Sierra Pacific Resources

Cc: Mr. Robert Allen Kemp - NCR
Mr. Mack H. Schumate, Jr. - Union Pacific Railroad Company
Mr. David Konschnik