

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No.1902-0021  
(Expires 12/31/2014)  
Form 1-F Approved  
OMB No.1902-0029  
(Expires 12/31/2014)  
Form 3-Q Approved  
OMB No.1902-0205  
(Expires 05/31/2014)



# FERC FINANCIAL REPORT

## FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

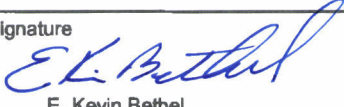
**Exact Legal Name of Respondent (Company)**

Sierra Pacific Power Company d/b/a NV Energy

**Year/Period of Report**

**End of** 2014/Q1

**FERC FORM NO. 1/3-Q:  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION		
<b>01 Exact Legal Name of Respondent</b> Sierra Pacific Power Company d/b/a NV Energy	<b>02 Year/Period of Report</b> End of <u>2014/Q1</u>	
<b>03 Previous Name and Date of Change</b> <i>(if name changed during year)</i> <div style="text-align: center;">/ /</div>		
<b>04 Address of Principal Office at End of Period</b> <i>(Street, City, State, Zip Code)</i> 6100 Neil Rd, Reno, NV 89511		
<b>05 Name of Contact Person</b> E. Kevin Bethel	<b>06 Title of Contact Person</b> Sr VP&Chief Financial Officer	
<b>07 Address of Contact Person</b> <i>(Street, City, State, Zip Code)</i> 6226 West Sahara Avenue, Las Vegas, NV 89146		
<b>08 Telephone of Contact Person, including Area Code</b> (702) 402-5622	<b>09 This Report Is</b> (1) <input checked="" type="checkbox"/> An Original      (2) <input type="checkbox"/> A Resubmission	<b>10 Date of Report</b> <i>(Mo, Da, Yr)</i> <div style="text-align: center;">/ /</div>
QUARTERLY CORPORATE OFFICER CERTIFICATION		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
<b>01 Name</b> E. Kevin Bethel	<b>03 Signature</b>  E. Kevin Bethel	<b>04 Date Signed</b> <i>(Mo, Da, Yr)</i> 05/29/2014
<b>02 Title</b> Sr VP and Chief Financial Officer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		





Name of Respondent Sierra Pacific Power Company d/b/a NV	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2014/Q1
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**IMPORTANT CHANGES DURING THE QUARTER/YEAR**

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

PAGE 108 INTENTIONALLY LEFT BLANK  
SEE PAGE 109 FOR REQUIRED INFORMATION.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2014/Q1
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.
11. N/A
12. N/A.
13. None.
14. N/A.



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	<b>UTILITY PLANT</b>				
2	Utility Plant (101-106, 114)	200-201	3,784,721,697	3,764,444,743	
3	Construction Work in Progress (107)	200-201	96,058,100	88,869,338	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,880,779,797	3,853,314,081	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,537,841,445	1,519,672,250	
6	Net Utility Plant (Enter Total of line 4 less 5)		2,342,938,352	2,333,641,831	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202-203	0	0	
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0	
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0	
10	Spent Nuclear Fuel (120.4)		0	0	
11	Nuclear Fuel Under Capital Leases (120.6)		0	0	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0	
14	Net Utility Plant (Enter Total of lines 6 and 13)		2,342,938,352	2,333,641,831	
15	Utility Plant Adjustments (116)		0	0	
16	Gas Stored Underground - Noncurrent (117)		0	0	
17	<b>OTHER PROPERTY AND INVESTMENTS</b>				
18	Nonutility Property (121)		2,209,219	2,215,655	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,882,618	1,884,063	
20	Investments in Associated Companies (123)		0	0	
21	Investment in Subsidiary Companies (123.1)	224-225	0	0	
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)				
23	Noncurrent Portion of Allowances	228-229	0	0	
24	Other Investments (124)		7,246,781	7,148,280	
25	Sinking Funds (125)		0	0	
26	Depreciation Fund (126)		0	0	
27	Amortization Fund - Federal (127)		0	0	
28	Other Special Funds (128)		16,926,870	17,966,929	
29	Special Funds (Non Major Only) (129)		0	0	
30	Long-Term Portion of Derivative Assets (175)		10,249	95,094	
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0	
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		24,510,501	25,541,895	
33	<b>CURRENT AND ACCRUED ASSETS</b>				
34	Cash and Working Funds (Non-major Only) (130)		0	0	
35	Cash (131)		4,176,266	2,758,890	
36	Special Deposits (132-134)		1,000	1,000	
37	Working Fund (135)		850	850	
38	Temporary Cash Investments (136)		78,273,788	64,635,127	
39	Notes Receivable (141)		0	0	
40	Customer Accounts Receivable (142)		45,688,149	49,512,788	
41	Other Accounts Receivable (143)		33,010,971	38,168,663	
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,068,989	1,143,707	
43	Notes Receivable from Associated Companies (145)		0	0	
44	Accounts Receivable from Assoc. Companies (146)		11,314,137	10,350,547	
45	Fuel Stock (151)	227	16,543,662	11,638,247	
46	Fuel Stock Expenses Undistributed (152)	227	0	0	
47	Residuals (Elec) and Extracted Products (153)	227	0	0	
48	Plant Materials and Operating Supplies (154)	227	29,603,425	29,722,069	
49	Merchandise (155)	227	0	0	
50	Other Materials and Supplies (156)	227	0	0	
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0	
52	Allowances (158.1 and 158.2)	228-229	0	0	



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)** (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	62,022	76,317
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		1,164,539	1,233,837
57	Prepayments (165)		18,236,503	13,706,534
58	Advances for Gas (166-167)		0	0
59	Interest and Dividends Receivable (171)		0	0
60	Rents Receivable (172)		0	0
61	Accrued Utility Revenues (173)		51,035,908	69,197,932
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		47,282	95,094
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		10,249	95,094
65	Derivative Instrument Assets - Hedges (176)		0	0
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
67	Total Current and Accrued Assets (Lines 34 through 66)		288,079,264	289,859,094
68	<b>DEFERRED DEBITS</b>			
69	Unamortized Debt Expenses (181)		10,419,593	10,784,737
70	Extraordinary Property Losses (182.1)	230a	0	0
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	0	0
72	Other Regulatory Assets (182.3)	232	323,810,057	307,770,251
73	Prelim. Survey and Investigation Charges (Electric) (183)		62,252	44,005
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	0
75	Other Preliminary Survey and Investigation Charges (183.2)		0	0
76	Clearing Accounts (184)		-68,959	2,867
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	102,811,306	103,750,419
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		25,957,105	26,611,618
82	Accumulated Deferred Income Taxes (190)	234	127,010,915	131,561,334
83	Unrecovered Purchased Gas Costs (191)		9,806,220	4,756,373
84	Total Deferred Debits (lines 69 through 83)		599,808,489	585,281,604
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,255,336,606	3,234,324,424

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**COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)**

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	3,750	3,750
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		190,491,023	190,491,023
7	Other Paid-In Capital (208-211)	253	920,771,103	920,771,103
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	-70,673,157	-92,643,700
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-1,638,154	-1,666,112
16	Total Proprietary Capital (lines 2 through 15)		1,038,954,565	1,016,956,064
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	348,250,000	348,250,000
19	(Less) Reaquired Bonds (222)	256-257	133,575,000	133,575,000
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	951,742,000	951,742,000
22	Unamortized Premium on Long-Term Debt (225)		9,687,321	10,103,097
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		631,924	655,858
24	Total Long-Term Debt (lines 18 through 23)		1,175,472,397	1,175,864,239
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		23,068,537	23,215,554
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		1,714,468	1,636,716
29	Accumulated Provision for Pensions and Benefits (228.3)		51,511,881	51,106,605
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		817,118	110,616
32	Long-Term Portion of Derivative Instrument Liabilities		96,234	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		16,825,744	16,648,089
35	Total Other Noncurrent Liabilities (lines 26 through 34)		94,033,982	92,717,580
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		91,128,986	115,481,982
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		33,690,103	33,771,321
41	Customer Deposits (235)		14,062,868	14,317,830
42	Taxes Accrued (236)	262-263	2,490,670	3,131,734
43	Interest Accrued (237)		15,469,202	15,120,221
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0



[illegible]

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**STATEMENT OF INCOME**

**Quarterly**

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
5. If additional columns are needed, place them in a footnote.

**Annual or Quarterly if applicable**

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	237,706,181	223,781,873	237,706,181	223,781,873
3	Operating Expenses					
4	Operation Expenses (401)	320-323	155,033,022	134,637,501	155,033,022	134,637,501
5	Maintenance Expenses (402)	320-323	5,715,650	6,830,741	5,715,650	6,830,741
6	Depreciation Expense (403)	336-337	22,552,536	22,448,928	22,552,536	22,448,928
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	2,908,637	3,149,282	2,908,637	3,149,282
9	Amort. of Utility Plant Acq. Adj. (406)	336-337				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		2,198,232	1,867,274	2,198,232	1,867,274
13	(Less) Regulatory Credits (407.4)		3,397,013	124,209	3,397,013	124,209
14	Taxes Other Than Income Taxes (408.1)	262-263	6,085,655	6,295,205	6,085,655	6,295,205
15	Income Taxes - Federal (409.1)	262-263	-667,651	-425,437	-667,651	-425,437
16	- Other (409.1)	262-263				
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	55,728,612	50,266,949	55,728,612	50,266,949
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	43,451,108	38,286,717	43,451,108	38,286,717
19	Investment Tax Credit Adj. - Net (411.4)	266	-241,163	-273,121	-241,163	-273,121
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		202,465,409	186,386,396	202,465,409	186,386,396
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		35,240,772	37,395,477	35,240,772	37,395,477



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**STATEMENT OF INCOME FOR THE YEAR (Continued)**

9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
- 11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
188,809,917	184,052,580	48,896,264	39,729,293			2
						3
116,239,247	106,339,548	38,793,775	28,297,953			4
5,115,886	6,316,811	599,764	513,930			5
19,555,803	19,546,475	2,996,733	2,902,453			6
						7
2,344,915	2,543,241	563,722	606,041			8
						9
						10
						11
2,198,232	1,828,830		38,444			12
3,032,910	101,915	364,103	22,294			13
5,409,441	5,590,000	676,214	705,205			14
-819,505	3,462,531	151,854	-3,887,968			15
						16
50,008,584	43,490,109	5,720,028	6,776,840			17
39,236,316	37,369,995	4,214,792	916,722			18
-228,842	-259,906	-12,321	-13,215			19
						20
						21
						22
						23
						24
157,554,535	151,385,729	44,910,874	35,000,667			25
31,255,382	32,666,851	3,985,390	4,728,626			26



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2014/Q1	
STATEMENT OF INCOME FOR THE YEAR (continued)							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		35,240,772	37,395,477	35,240,772	37,395,477	
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)		-334		-334		
34	(Less) Expenses of Nonutility Operations (417.1)		7,468	7,855	7,468	7,855	
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		1,910,490	983,095	1,910,490	983,095	
38	Allowance for Other Funds Used During Construction (419.1)		775,614	523,091	775,614	523,091	
39	Miscellaneous Nonoperating Income (421)		-44,988	112,568	-44,988	112,568	
40	Gain on Disposition of Property (421.1)			585,840		585,840	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		2,633,314	2,196,739	2,633,314	2,196,739	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		6,436	-87,266	6,436	-87,266	
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		23,098	41,020	23,098	41,020	
46	Life Insurance (426.2)						
47	Penalties (426.3)		26,562	370	26,562	370	
48	Exp. for Certain Civic, Political & Related Activities (426.4)		205,939	294,748	205,939	294,748	
49	Other Deductions (426.5)		432,761	898,887	432,761	898,887	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		694,796	1,147,759	694,796	1,147,759	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	30,945	31,362	30,945	31,362	
53	Income Taxes-Federal (409.2)	262-263	667,651	356,166	667,651	356,166	
54	Income Taxes-Other (409.2)	262-263					
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277					
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277					
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		698,596	387,528	698,596	387,528	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,239,922	661,452	1,239,922	661,452	
61	Interest Charges						
62	Interest on Long-Term Debt (427)		13,472,477	14,838,143	13,472,477	14,838,143	
63	Amort. of Debt Disc. and Expense (428)		471,685	625,159	471,685	625,159	
64	Amortization of Loss on Reaquired Debt (428.1)		654,513	676,835	654,513	676,835	
65	(Less) Amort. of Premium on Debt-Credit (429)		415,776	415,776	415,776	415,776	
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		995	-1,862	995	-1,862	
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		837,898	721,001	837,898	721,001	
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		509,651	294,003	509,651	294,003	
70	Net Interest Charges (Total of lines 62 thru 69)		14,510,151	16,153,221	14,510,151	16,153,221	
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		21,970,543	21,903,708	21,970,543	21,903,708	
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		21,970,543	21,903,708	21,970,543	21,903,708	



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**STATEMENT OF RETAINED EARNINGS**

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		-99,585,700	( 77,927,592)
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		21,970,543	21,903,708
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24				
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		-77,615,157	( 56,023,884)
	APPROPRIATED RETAINED EARNINGS (Account 215)			





Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**STATEMENT OF CASH FLOWS**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	21,970,543	21,903,708
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	25,461,173	25,598,210
5	Unamortized Loss on Reacquired Debt	654,513	676,835
6			
7	Deferred Energy Costs	-20,293,794	-33,342,871
8	Deferred Income Taxes (Net)	11,970,045	11,129,821
9	Investment Tax Credit Adjustment (Net)	-241,163	-273,121
10	Net (Increase) Decrease in Receivables	26,106,047	15,685,594
11	Net (Increase) Decrease in Inventory	-4,703,178	8,046,776
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-3,644,998	-13,383,366
14	Net (Increase) Decrease in Other Regulatory Assets	12,216,681	23,981,454
15	Net Increase (Decrease) in Other Regulatory Liabilities	-770,930	-6,549,503
16	(Less) Allowance for Other Funds Used During Construction	775,614	523,091
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Net Increase (Decrease) in Accrued Taxes & Interest	-292,083	-283,350
19	Net (Increase) Decrease in Prepayments	-4,529,969	-4,627,583
20	Risk Management Assets & Liabilities	1,736	
21	Other, Net	4,703,087	-3,290,957
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	67,832,096	44,748,556
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-55,749,722	-27,446,693
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	4,991	7,854
30	(Less) Allowance for Other Funds Used During Construction	-775,614	-523,091
31	Other (provide details in footnote):		
32	Customer Advances for Construction	84,571	119,805
33	Contributions in Aid of Construction	2,355,652	6,679,863
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-52,528,894	-20,116,080
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
38			
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Associated and Subsidiary Companies		
43			
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**STATEMENT OF CASH FLOWS**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase ) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-52,528,894	-20,116,080
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	-82,607	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
65			
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
68			
69			
70	Cash Provided by Outside Sources (Total 61 thru 69)	-82,607	
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-164,558	-107,881
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-247,165	-107,881
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	15,056,037	24,524,595
87			
88	Cash and Cash Equivalents at Beginning of Period	67,395,867	61,054,976
89			
90	Cash and Cash Equivalents at End of period	82,451,904	85,579,571

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q1
Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 21 Column: b**

**SPPCO SCF Footnotes**

**Quarterly FERC Form 1 - March 31, 2014**

Other Assets	\$ 1,538,907
Regulatory Asset for Pension Plan	272,966
Other Liabilities	875,962
Pension and Benefit Liability	1,987,294
Accumulated Other Comprehensive Income	27,958
Total: Other Net	<u><u>\$ 4,703,087</u></u>

**Schedule Page: 120 Line No.: 21 Column: c**

**SPPCO SCF Footnotes**

**Quarterly FERC Form 1 - March 31, 2013**

Other Assets	\$ (398,205)
Regulatory Asset for Pension Plan	1,425,286
Other Liabilities	(3,938,764)
Pension and Benefit Liability	(437,989)
Accumulated Other Comprehensive Income	58,715
Total: Other Net	<u><u>\$ (3,290,957)</u></u>



Name of Respondent Sierra Pacific Power Company d/b/a NV	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2014/Q1
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

PAGE 122 INTENTIONALLY LEFT BLANK  
SEE PAGE 123 FOR REQUIRED INFORMATION.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q1
Sierra Pacific Power Company d/b/a NV Energy			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**SIERRA PACIFIC POWER COMPANY  
NOTES TO FINANCIAL STATEMENTS  
(Unaudited)**

The notes below have been excerpted from Sierra Pacific Power Company's (SPPC) Annual Report on Form 10-Q for the quarter ended March 31, 2014 and are prepared in conformity with generally accepted accounting principles. Accordingly, certain footnotes are not reflective of SPPC's Financial Statements contained herein.

**SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION FOR PAGES 120 AND 121:**

Cash paid during the period for (dollars in millions):

Interest \$ 13

Significant non-cash transactions:

Accrued construction expenses as of March 31, \$ 19

**(1) Organization and Operations**

Sierra Pacific Power Company, together with its subsidiaries (collectively, the "Company"), is a wholly owned subsidiary of NV Energy, Inc. ("NV Energy"), a holding company that also owns Nevada Power Company ("Nevada Power") and certain other subsidiaries. The Company is a United States utility company serving electric retail customers, including residential, commercial and industrial customers, primarily in northern Nevada and retail natural gas customers in Nevada. NV Energy is an indirect wholly owned subsidiary of Berkshire Hathaway Energy Company ("Berkshire Hathaway Energy"), formerly known as MidAmerican Energy Holdings Company. Berkshire Hathaway Energy is a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. Berkshire Hathaway Energy is a consolidated subsidiary of Berkshire Hathaway Inc.

The preparation of the unaudited Financial Statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the unaudited Financial Statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited Financial Statements. Note 2 of Notes to Financial Statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2013 describes the most significant accounting policies used in the preparation of the unaudited Financial Statements. There have been no significant changes in the Company's assumptions regarding significant accounting estimates and policies during the three-month period ended March 31, 2014.

The Company accounts for electric operations are maintained in accordance with the Uniform System of Accounts prescribed by FERC. The principal differences of this basis of accounting from GAAP include, but not necessary limited to, the accounting for and classification of:

- The requirement to report deferred tax assets and liabilities separately rather than a single amount.
- The classification of cost of removal as accumulated depreciation rather than regulatory liabilities.
- The removal of certain tax liabilities related to the accounting for uncertain tax positions as deferred income taxes and deferred credits.
- The classification of certain assets and liabilities as noncurrent instead of current.
- The classification of certain items as revenue rather than purchased power expense.
- The classification of income taxes as operating expense rather than income tax expense.
- The classification of certain regulatory liabilities as regulatory assets.
- The classification of merger related costs as non-operating rather than operating.
- The classification of the ON Line transmission line as a capital lease asset and obligation rather than plant and long-term debt.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q1
Sierra Pacific Power Company d/b/a NV Energy			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## (2) New Accounting Pronouncements

In February 2013, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2013-04, which amends FASB Accounting Standards Codification Topic 405, "Liabilities." The amendments in this guidance require an entity to measure obligations resulting from joint and several liability arrangements for which the total amount of the obligation is fixed at the reporting date as the amount the reporting entity agreed to pay plus any additional amounts the reporting entity expects to pay on behalf of its co-obligor. Additionally, the guidance requires the entity to disclose the nature and amount of the obligation, as well as other information about those obligations. This guidance is effective for interim and annual reporting periods beginning after December 15, 2013. The Company adopted this guidance on January 1, 2014. The adoption of this guidance did not have a material impact on the Company's disclosures included within Notes to Financial Statements.

## (3) Property, Plant and Equipment, Net

Property, plant and equipment, net consists of the following (in millions):

	As of	
	March 31, 2014	December 31, 2013
Utility plant in-service:		
Electric generation	\$ 1,071	\$ 1,070
Electric distribution	1,297	1,289
Electric transmission	685	685
Electric intangible plant	143	138
Natural gas distribution	358	357
Natural gas intangible plant	13	13
Common general	219	212
Utility plant in-service	3,786	3,764
Accumulated depreciation and amortization	(1,316)	(1,301)
Utility plant in-service, net	2,470	2,463
Construction work-in-progress	96	89
Property, plant and equipment, net	\$ 2,566	\$ 2,552

## (4) Regulatory Matters

### *Energy Efficiency Implementation Rates*

The PUCN's final order approving the merger between Berkshire Hathaway Energy and NV Energy stipulated that the Company will not seek recovery of any lost revenue for calendar year 2014 in an amount that exceeds 50% of the lost revenue that the Company could otherwise request. As a result, the Company has deferred revenue recognition for energy efficiency implementation rates collected and has recorded a liability of \$2 million on the Balance Sheets as of March 31, 2014. In February 2014, the Company filed an application with the PUCN to reset the energy efficiency implementation rate. The Company proposed to suspend collection of the energy efficiency implementation rate on October 1, 2014, and defer implementation of a new energy efficiency implementation rate until January 1, 2015.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q1
Sierra Pacific Power Company d/b/a NV Energy			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### 2013 FERC Transmission Rate Case

In May 2013, the Company, along with Nevada Power, filed an application with the FERC to establish single system transmission and ancillary service rates. The combined filing requested incremental rate relief of \$17 million annually to be effective January 1, 2014. On August 5, 2013, the FERC granted the companies' request for a rate effective date of January 1, 2014 subject to refund, and set the case for hearing or settlement discussions. On January 1, 2014, the Company implemented the filed rates in this case subject to refund as set forth in FERC's order. As of March 31, 2014 the Company accrued \$1 million for amounts subject to rate refund, which is included in customer deposits and other on the Balance Sheets. At this time management is unable to determine the final revenue impact of the case.

### (5) Employee Benefit Plans

The Company is a participant in benefit plans sponsored by NV Energy. The NV Energy Retirement Plan includes a qualified pension plan ("Qualified Pension Plan") and a supplemental executive retirement plan and a restoration plan (collectively, "Non-Qualified Pension Plans") that provide pension benefits for eligible employees. The NV Energy Comprehensive Welfare Benefit and Cafeteria Plan provides certain postretirement health care and life insurance benefits for eligible retirees ("Other Postretirement Plans") on behalf of the Company. Amounts attributable to the Company were allocated from NV Energy based upon the current, or in the case of retirees, previous, employment location. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates. Net periodic benefit costs not included in regulated rates are included in accumulated other comprehensive income.

Amounts receivable from (payable to) NV Energy are included on the Balance Sheets and consist of the following (in millions):

	As of	
	March 31, 2014	December 31, 2013
Qualified Pension Plan:		
Other assets	\$ 17	\$ 18
Non-Qualified Pension Plans:		
Customer deposits and other	(1)	(1)
Other long-term liabilities	(11)	(11)
Other Postretirement Plans:		
Other long-term liabilities	(38)	(38)

### (6) Fair Value Measurements

The carrying value of the Company's cash, certain cash equivalents, receivables, investments held in Rabbi trusts, payables, accrued liabilities and short-term borrowings approximates fair value because of the short-term maturity of these instruments. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 - Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.
- Level 2 - Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q1
Sierra Pacific Power Company d/b/a NV Energy			
NOTES TO FINANCIAL STATEMENTS (Continued)			

- Level 3 - Unobservable inputs reflect the Company's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. The Company develops these inputs based on the best information available, including its own data.

The Company's long-term debt is carried at cost on the Financial Statements. The fair value of the Company's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The carrying value of the Company's variable-rate long-term debt approximates fair value because of the frequent repricing of these instruments at market rates. The following table presents the carrying value and estimated fair value of the Company's long-term debt (in millions):

	As of March 31, 2014		As of December 31, 2013	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,175	\$ 1,288	\$ 1,176	\$ 1,270

## (7) Commitments and Contingencies

### *Environmental Laws and Regulations*

The Company is subject to federal, state and local laws and regulations regarding air and water quality, renewable portfolio standards, emissions performance standards, climate change, coal combustion byproduct disposal, hazardous and solid waste disposal, protected species and other environmental matters that have the potential to impact the Company's current and future operations. The Company believes it is in material compliance with all applicable laws and regulations.

### *Valmy Generating Station*

In June 2009, the Company received a request for information from the Environmental Protection Agency Region 9 under Section 114 of the Clean Air Act requesting current and historical operations and capital project information for the Company's Valmy Generating Station, a 522-megawatt generating facility located in Valmy, Nevada. The Company co-owns and operates this coal-fueled generating facility. Idaho Power Company owns the remaining 50%. The Environmental Protection Agency's Section 114 information request does not allege any incidents of non-compliance at the plant, and there have been no other new enforcement-related proceedings that have been initiated by the Environmental Protection Agency relating to the plant. The Company completed its response to the Environmental Protection Agency in December 2009 and will continue to monitor developments relating to this Section 114 request. At this time, the Company cannot predict the impact, if any, associated with this information request.

### *Legal Matters*

The Company is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. The Company does not believe that such normal and routine litigation will have a material impact on its financial results. The Company is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts and are described below.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2014/Q1
NOTES TO FINANCIAL STATEMENTS (Continued)			

*Newmont Nevada Energy Investment - TS Power Plant*

Newmont Nevada Energy Investment, LLC ("Newmont") owns a 203 megawatt coal-fueled power plant facility located in Eureka County, NV (the "TS Power Plant") that is interconnected to the Company's transmission system. As a result of system modifications required for a 500-kilovolt transmission line connecting the Company and Nevada Power ("ON Line"), Newmont will need to install certain protection equipment at its TS Power Plant. Newmont brought suit against the Company in the Second Judicial District of Nevada seeking declaratory relief and to enjoin the operation at full capacity of certain equipment to be installed by the Company for the ON Line project, until such time as Newmont completes the design, fabrication and installation of protection equipment at its power plant to protect its generator from potential adverse effects caused by the operation of the Company's equipment at full capacity. In addition, Newmont's complaint asserted a claim under the parties' interconnection agreement seeking to recover the cost of making the necessary modifications to the TS Power Plant.

A hearing on Newmont's motion for a preliminary injunction was held during the week of August 12, 2013, after which the trial court concluded that it would enter an order enjoining the Company from operating its equipment at full capacity from January 1, 2014 until approximately April 8, 2014, and from approximately June 1, 2014 to June 30, 2014 (or the time Newmont has completed the installation of its protection equipment), so as to allow installation and testing of protection equipment at the TS Power Plant. The district court issued the order in December 2013. Newmont posted the required \$1 million bond and subsequently filed a complaint with the FERC to address the issue of who will pay for the protection equipment and its installation at the TS Power Plant. In April 2014, the FERC issued an order directing the Company to pay the costs of studies relating to subsynchronous resonance conducted by Newmont and the installation of the protection equipment at the TS Power Plant, which are estimated to be \$1 million and \$11 million, respectively. The costs are a component of the ON Line construction costs and are shared between the Company and Nevada Power at 5% and 95%, respectively.

*Caughlin Fire*

On November 18, 2011, a fire was reported in the hills near Reno, Nevada (the "Caughlin Fire"). In January 2012, the Reno Fire Department issued a report in which they opined that "this fire was most likely the result of an electrical event in the area," and that "something such as a tree branch hitting the power-line" was a likely cause of the fire. The Company is continuing its investigation in the matter.

To date, six subrogation lawsuits and two individual claimant lawsuits have been filed against the Company in relation to the Caughlin Fire. The subrogation lawsuits have been brought by various insurance companies, and involve similar causes of action (negligence, inverse condemnation, trespass, nuisance, subrogation and strict liability). One of the individual claimant lawsuits identifies six plaintiffs, while the other individual claimant lawsuit purports to be brought on behalf of a class of similarly affected individuals within the fire perimeter who suffered damage or loss of use of their property as a result of the Caughlin Fire and the evacuation order associated with it.

All of the cases have been consolidated before a single judge in Washoe County, Nevada. The court has not yet entered a scheduling order in this case. At this time, management cannot assess or predict what the impact or outcome of this litigation may be, or what, if any, other litigation may be brought on this matter.



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Sierra Pacific Power Company d/b/a NV Energy	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of 2014/Q1

## STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item  (a)	Unrealized Gains and Losses on Available-for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				( 1,548,186)
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				( 117,926)
4	Total (lines 2 and 3)				( 117,926)
5	Balance of Account 219 at End of Preceding Quarter/Year				( 1,666,112)
6	Balance of Account 219 at Beginning of Current Year				( 1,666,112)
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				27,958
9	Total (lines 7 and 8)				27,958
10	Balance of Account 219 at End of Current Quarter/Year				( 1,638,154)





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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	3,752,426,868	3,169,372,940		
4	Property Under Capital Leases	23,627,784	23,627,784		
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	3,776,054,652	3,193,000,724		
9	Leased to Others				
10	Held for Future Use	8,667,045	6,776,239		
11	Construction Work in Progress	96,058,100	85,998,929		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	3,880,779,797	3,285,775,892		
14	Accum Prov for Depr, Amort, & Depl	1,537,841,445	1,283,493,060		
15	Net Utility Plant (13 less 14)	2,342,938,352	2,002,282,832		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,465,212,406	1,282,159,270		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	71,143,821			
22	Total In Service (18 thru 21)	1,536,356,227	1,282,159,270		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	1,485,218	1,333,790		
29	Amortization				
30	Total Held for Future Use (28 & 29)	1,485,218	1,333,790		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,537,841,445	1,283,493,060		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
369,351,506				213,702,422	3
					4
					5
					6
					7
369,351,506				213,702,422	8
					9
1,890,806					10
801,595				9,257,576	11
					12
372,043,907				222,959,998	13
154,885,383				99,463,002	14
217,158,524				123,496,996	15
					16
					17
154,733,955				28,319,181	18
					19
					20
				71,143,821	21
154,733,955				99,463,002	22
					23
					24
					25
					26
					27
151,428					28
					29
151,428					30
					31
					32
154,885,383				99,463,002	33



Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	/ /	End of <u>2014/Q1</u>

This Report Is:

(1) ☒ An Original

(2) ☐ A Resubmission

Date of Report  
(Mo, Da, Yr)  
/ /

Year/Period of Report

End of 2014/Q1

## ELECTRIC PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION BY FUNCTION

Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation and Amortization Balance at End of Quarter (c)
1	Intangible Plant	24,186,882	18,344,937
2	Steam Production Plant	496,811,139	349,156,566
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional		
5	Hydraulic Production - Pumped Storage		
6	Other Production	582,425,800	131,071,854
7	Transmission	676,520,904	221,507,437
8	Distribution	1,294,165,537	532,605,395
9	Regional Transmission and Market Operation		
10	General	95,262,678	29,473,081
11	TOTAL (Total of lines 1 through 10)	3,169,372,940	1,282,159,270

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**Transmission Service and Generation Interconnection Study Costs**

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
<b>1</b>	<b>Transmission Studies</b>				
2	ORNI 43 to Hilltop	900	186201		
3	ORNI 43 Gonder Facilities Study	2,035	186201	30,000	186201
4	ORNI 47 LLC SIS Gonder	50,418	186201		
5	ORNI 47 LLC SIS Gonder	18,598	186201		
6	TSR ORNI43 24 MW HILLTOP SIS	136	186201		
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
<b>21</b>	<b>Generation Studies</b>				
22	Company EO Facilities Study	2,088	186201		
23	Company ET Facilities Study	7,552	186201		
24	Company EV Facilities Study	294	186201		
25	Company EY Facilities Study	1,460	186201		
26	Company FK Facilities Study	637	186201		
27	Company FQ completed	3,795	186201		
28	Company FR Facilities Study	16,729	186201	40,000	186201
29	Company FS Facilities Study	1,196	186201	40,000	186201
30	Company FT SIS	844	186201		
31	Company FU Facilities Study	5,722	186201	75,000	186201
32	Company FV Facilities Study	5,845	186201	75,000	186201
33	Company FW Facilities Study	7,631	186201	75,000	186201
34	Company FX SIS	568	186201		
35	Company FY SIS	591	186201	40,000	186201
36					
37					
38					
39					
40					



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2014/Q1	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.							
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.							
3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During the Quarter /Year Account Charged (d)	Written off During the Period Amount (e)		
1	Valmy AFUDC Adj Amort. Pd 11/85-11/20	967,864		407	34,983	932,881	
2	Utah Power Co. Fixed Charges Amort Pd 5/88-6/17	112,407		557	8,029	104,378	
3	PG&E Intertie Reconductor Dkt. 91-7079	226,943		566	3,274	223,669	
4	Amort Pd 1/96-4/31						
5	PG&E Intertie Dkt. 91-7079	345,552		566	5,958	339,594	
6	Amort Pd 1/92-11/28						
7	Merger Goodwill Dkt. 03-12002 /05-10005	88,625,200		930	720,988	87,904,212	
8	Amort Pd 6/04-5/46						
9	Merger Severance/Relocation Dkt. 13-06002/3	773,825		920/926	64,486	709,339	
10	Amort Pd 1/14-12/16						
11	Merger Transition-Transaction Dkt. 13-06002/3	848,315		930	70,693	777,622	
12	Amort Pd 1/14-12/16						
13	Renewable Transmission Upgrades Dkt. 13-06002		335,067			335,067	
14	Piñon Pine Combined Cycle Dkt.0 03-12002	24,233,228		407	392,972	23,840,256	
15	Amort Pd 06/04-05/29						
16	Piñon Pine Gasifier Dkt. 13-06002	464,659		407/419	31,658	433,001	
17	Amort Pd 1/14-12/16						
18	Ely Energy Center Dkt. 11-06006/13-06002	10,060,738	24,616	131/407	610,289	9,475,065	
19	Amort Pd 1/14-12/16						
20	Diesel Units Net Book Value/Decommissioning	60,580	127,534	407	119,565	68,549	
21	Dkt. Nos. 13-06002 Amort Pd 1/14-12/16						
22	BTGR Impact Dkt 13-06002 Amort Pd 1/14-12/16	2,431,078		456	202,590	2,228,488	
23	BU 1245 OPEB Buy-Down Dkt. 10-06001/2	4,375,280		926	312,520	4,062,760	
24	Amort Pd 7/08-06/17						
25	Regulatory Deferred Income Taxes	96,346,414	11,046	282/283	582,309	95,775,151	
26	Kerotest Gas Valve Remediation	2,226,596	27,758	887	135,399	2,118,955	
27	Dkt Nos 11-12020/13-063 Amort pd 1/14-12/16						
28	Idlewild Master Meter Project Dkt 13-05060	113,845	1,725			115,570	
29	Deferred Risk Management	13,124,119	29,169,191	253/555	26,299,086	15,994,224	
30	NVEnergize Project Dkt. 10-03023/13-06002/3	24,077,844	2,373,967	407	812,321	25,639,490	
31	Emma/Blackhawk Dkt 13-06002 Amort pd 1/14-12/16	15,218,000		407	634,083	14,583,917	
32	Energy Efficiency Programs Dkt. 13-03004/13-06002/3	1,461,525	9,120,528	254/908	9,210,323	1,371,730	
33	various amortization periods						
34	Renewable Energy Programs Dkt. 13-03004		5,473,804	254/557	5,473,804		
35	various amortization periods			908			
36	Energy Efficiency Implementation Dkt. 13-03004	127,793	1,822,423	440-444	1,822,423	127,793	
37	Amort Pd 10/12-9/13			254			
38	Cancelled Major Projects	9,101,561		107	62,509	9,039,052	
39	On Line Expense Deferral		443,462			443,462	
40	Union Pacific Damages	525,000		232	525,000		
41	Deferred Energy Dkt. 13-03004	11,921,885	29,641,098	557	14,397,151	27,165,832	
42	various annual amortizations periods						
43							
44	TOTAL :	307,770,251	78,572,219		62,532,413	323,810,057	

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OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.						
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.						
3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Deferred Tax Unamortized ITC	4,039,809	190	130,340	482	3,909,951
2						
3	Regulatory Deferred income Taxes	5,199,068	182	118,890		5,080,178
4						
5	Risk Management	95,094	186	95,094	47,282	47,282
6						
7	Equity Component Carry Charge	282,657	419	77,520	7,009	212,146
8	various dockets and various amortization periods					
9						
10	Tracy Combined Cycle Dkt. 10-06001	4,267,263	407	36,060		4,231,203
11	Amort. pd 1/2011-7/2043					
12						
13	Piñon Pine Over-collection Dkt. 13-06002	99,508	407	8,293		91,215
14	Amort pd 1/2014-12/2016					
15						
16	GOB Lease Savings Dkt. 13-06002/3	4,868,870	407	405,739		4,463,131
17	Amort pd 1/14-12/16					
18						
19	ASD Labor Reduction Dkt. 13-06002/3	5,987,417				5,987,417
20						
21	Energy Efficiency /Renewable Programs	36,706,197	182	56,611,593	66,721,427	46,816,031
22	various dockets and various amortization periods					
23						
24	Refundable Depreciation-Customer Advances	( 2,787)	407		2,787	
25	Dkt. 10-06001/2 Amort pd 1/11-12/13					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	61,543,096		57,483,529	66,778,987	70,838,554



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**ELECTRIC OPERATING REVENUES (Account 400)**

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The -average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	70,620,553	
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	61,664,277	
5	Large (or Ind.) (See Instr. 4)	37,846,911	
6	(444) Public Street and Highway Lighting	1,126,841	
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	171,258,582	
11	(447) Sales for Resale	13,062,527	
12	TOTAL Sales of Electricity	184,321,109	
13	(Less) (449.1) Provision for Rate Refunds	323,374	
14	TOTAL Revenues Net of Prov. for Refunds	183,997,735	
15	Other Operating Revenues		
16	(450) Forfeited Discounts	199,255	
17	(451) Miscellaneous Service Revenues	340,908	
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	94,495	
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	520,249	
22	(456.1) Revenues from Transmission of Electricity of Others	3,657,275	
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	4,812,182	
27	TOTAL Electric Operating Revenues	188,809,917	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**ELECTRIC OPERATING REVENUES (Account 400)**

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5, and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
594,461				2
				3
652,059				4
686,970				5
4,003				6
				7
				8
				9
1,937,493				10
228,659				11
2,166,152				12
				13
2,166,152				14

Line 12, column (b) includes \$ -9,034,618 of unbilled revenues.

Line 12, column (d) includes -79,094 MWH relating to unbilled revenues



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FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 6 Column: b**

<u>Unmetered Sales:</u>	<u>Revenue:</u>
444 Street Lights	\$1,126,841

**Schedule Page: 300 Line No.: 6 Column: d**

<u>Unmetered Sales:</u>	<u>MWH:</u>
444 Street Lights	4,003

**Schedule Page: 300 Line No.: 17 Column: b**

<u>Description:</u>	<u>Amount</u>
Misc. Service Revenue - Service Charges	\$259,641
Remaining Other Revenue Under \$250,000 Threshold	81,267
Total	<u>\$340,908</u>

**Schedule Page: 300 Line No.: 21 Column: b**

<u>Description:</u>	<u>Amount</u>
Other Electric Revenue - Amort CIAC and C/A Gross-Ups	\$606,310
Other Electric Revenue - Amort Impact Fee	(202,590)
Remaining Other Revenue Under \$250,000 Threshold	116,529
Total	<u>\$520,249</u>

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)
1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
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45					
46	TOTAL				



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES					
Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period.					
Line No.	Account (a)	Year to Date Quarter (b)			
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES				
2	Steam Power Generation - Operation (500-509)	19,093,349			
3	Steam Power Generation - Maintenance (510-515)	1,623,839			
4	Total Power Production Expenses - Steam Power	20,717,188			
5	Nuclear Power Generation - Operation (517-525)				
6	Nuclear Power Generation - Maintenance (528-532)				
7	Total Power Production Expenses - Nuclear Power				
8	Hydraulic Power Generation - Operation (535-540.1)				
9	Hydraulic Power Generation - Maintenance (541-545.1)				
10	Total Power Production Expenses - Hydraulic Power				
11	Other Power Generation - Operation (546-550.1)	40,980,139			
12	Other Power Generation - Maintenance (551-554.1)	1,178,568			
13	Total Power Production Expenses - Other Power	42,158,707			
14	Other Power Supply Expenses				
15	Purchased Power (555)	40,809,374			
16	System Control and Load Dispatching (556)				
17	Other Expenses (557)	-4,530,498			
18	Total Other Power Supply Expenses (line 15-17)	36,278,876			
19	Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18)	99,154,771			
20	2. TRANSMISSION EXPENSES				
21	Transmission Operation Expenses				
22	(560) Operation Supervision and Engineering	129,524			
23					
24	(561.1) Load Dispatch-Reliability				
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	664,019			
26	(561.3) Load Dispatch-Transmission Service and Scheduling	52,034			
27	(561.4) Scheduling, System Control and Dispatch Services				
28	(561.5) Reliability, Planning and Standards Development				
29	(561.6) Transmission Service Studies				
30	(561.7) Generation Interconnection Studies				
31	(561.8) Reliability, Planning and Standards Development Services	10,540			
32	(562) Station Expenses	186,600			
33	(563) Overhead Line Expenses	367,420			
34	(564) Underground Line Expenses				
35	(565) Transmission of Electricity by Others	26,417			
36	(566) Miscellaneous Transmission Expenses	1,913			
37	(567) Rents	1,083,861			
38	(567.1) Operation Supplies and Expenses (Non-Major)				

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ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES					
Report Electric production, other power supply expenses, transmission, regional control and market operation, and distribution expenses through the reporting period.					
Line No.	Account (a)	Year to Date Quarter (b)			
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	2,522,328			
40	Transmission Maintenance Expenses				
41	(568) Maintenance Supervision and Engineering	10,796			
42	(569) Maintenance of Structures				
43	(569.1) Maintenance of Computer Hardware				
44	(569.2) Maintenance of Computer Software				
45	(569.3) Maintenance of Communication Equipment				
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
47	(570) Maintenance of Station Equipment	201,522			
48	(571) Maintenance Overhead Lines	99,247			
49	(572) Maintenance of Underground Lines				
50	(573) Maintenance of Miscellaneous Transmission Plant				
51	(574) Maintenance of Transmission Plant				
52	TOTAL Transmission Maintenance Expenses (Lines 41 - 51)	311,565			
53	Total Transmission Expenses (Lines 39 and 52)	2,833,893			
54	3. REGIONAL MARKET EXPENSES				
55	Regional Market Operation Expenses				
56	(575.1) Operation Supervision				
57	(575.2) Day-Ahead and Real-Time Market Facilitation				
58	(575.3) Transmission Rights Market Facilitation				
59	(575.4) Capacity Market Facilitation				
60	(575.5) Ancillary Services Market Facilitation				
61	(575.6) Market Monitoring and Compliance				
62	(575.7) Market Facilitation, Monitoring and Compliance Services				
63	Regional Market Operation Expenses (Lines 55 - 62)				
64	Regional Market Maintenance Expenses				
65	(576.1) Maintenance of Structures and Improvements				
66	(576.2) Maintenance of Computer Hardware				
67	(576.3) Maintenance of Computer Software				
68	(576.4) Maintenance of Communication Equipment				
69	(576.5) Maintenance of Miscellaneous Market Operation Plant				
70	Regional Market Maintenance Expenses (Lines 65-69)				
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)				
72	4. DISTRIBUTION EXPENSES				
73	Distribution Operation Expenses (580-589)	2,953,798			
74	Distribution Maintenance Expenses (590-598)	1,492,996			
75	Total Distribution Expenses (Lines 73 and 74)	4,446,794			



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**ELECTRIC CUSTOMER ACCOUNTS, SERVICE, SALES, ADMINISTRATIVE AND GENERAL EXPENSES**

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)
1	(901-905) Customer Accounts Expenses	2,702,952
2	(907-910) Customer Service and Information Expenses	1,452,361
3	(911-917) Sales Expenses	127,954
4	8. ADMINISTRATIVE AND GENERAL EXPENSES	
5	Operations	
6	920 Administrative and General Salaries	3,388,503
7	921 Office Supplies and Expenses	1,376,355
8	(Less) 922 Administrative Expenses Transferred-Credit	1,195,976
9	923 Outside Services Employed	662,207
10	924 Property Insurance	151,337
11	925 Injuries and Damages	557,044
12	926 Employee Pensions and Benefits	3,638,499
13	927 Franchise Requirements	
14	928 Regulatory Commission Expenses	946,329
15	(Less) 929 Duplicate Charges-Credit	205,751
16	930.1General Advertising Expenses	2,678
17	930.2Miscellaneous General Expenses	516,316
18	931 Rents	289,948
19	TOTAL Operation (Total of lines 6 thru 18)	10,127,489
20	Maintenance	
21	935 Maintenance of General Plant	508,917
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21)	10,636,406

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c)</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	BC Power Exchange Corporation	BC Hydro Authority	California Independent System Ope	NF	
2	BC Power Exchange Corporation	Western Area Power Admsintiration	BC Hydro Authority	NF	
3	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
4	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
5	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
6	BC Power Exchange Corporation	Various	Various	NF	
7	BC Power Exchange Corporation	California Independent System Ope	BC Hydro Authority	NF	
8	BC Power Exchange Corporation	Various	Various	NF	
9	BC Power Exchange Corporation	Unknown	Unknown	NF	
10	Cargill Power Markets LLC	Various	Bonneville Power Authority	NF	
11	Coral Power LLC	Sierra Pacific Marketing	Newmont	NF	
12	Morgan Stanley Capital Group Inc.	Pacificorp	California Independent System Ope	NF	
13	Morgan Stanley Capital Group Inc.	Pacificorp	California Independent System Ope	NF	
14	Morgan Stanley Capital Group Inc.	California Independent System Ope	Pacificorp	NF	
15	Morgan Stanley Capital Group Inc.	Bonneville Power Administration	Pacificorp	NF	
16	Morgan Stanley Capital Group Inc.	Various	California Independent System Ope	NF	
17	Morgan Stanley Capital Group Inc.	Various	California Independent System Ope	NF	
18	Morgan Stanley Capital Group Inc.	Various	California Independent System Ope	SFP	
19	Morgan Stanley Capital Group Inc.	California Independent System Ope	Alberta Electric System Operator	NF	
20	Morgan Stanley Capital Group Inc.	Sierra Pacific Marketing	California Independent System Ope	NF	
21	ORNI 47	ORNI47 Wildrose	Los Angeles Dept of Water & Power	SFP	
22	Pacificorp	Various	Various	AD	
23	Pacificorp	Pacificorp West	Pacificorp	SFP	
24	Patua Project LLC	Patua	Sacramento Municipal Utility Dist	LFP	
25	Portland General Electric	Portland General Electric	California Independent System Ope	NF	
26	Portland General Electric	Portland General Electric	California Independent System Ope	NF	
27	Portland General Electric	California Independent System Ope	Portland General Electric	NF	
28	PPM Energy Inc	Bonneville Power Administration	California Independent System Ope	NF	
29	PPM Energy Inc	Bonneville Power Administration	California Independent System Ope	NF	
30	PPM Energy Inc	Various	California Independent System Ope	NF	
31	PPM Energy Inc	Salt River Project	California Independent System Ope	NF	
32	Transalta Energy Marketing (U.S.), Inc.	Pacificorp	California Independent System Ope	NF	
33	Transalta Energy Marketing (U.S.), Inc.	Various	California Independent System Ope	NF	
34	Transalta Energy Marketing (U.S.), Inc.	Various	California Independent System Ope	NF	
	TOTAL				



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')			
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>			

FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
V1-1,2,8	Eldorado 230	Summit120		1	1	1
V1-1,2,8	Gon.Pav	Hilltop345		65	65	2
V1-1,2,8	Gon.Pav	Summit120		28	28	3
V1-1,2,8	Hilltop345	Summit120		693	693	4
V1-1,2,8	M345	Summit120		2,045	2,045	5
V1-1,2,8	Mead230	Hilltop345		204	204	6
V1-1,2,8	Mead230	M345		181	181	7
V1-1,2,8	Navajo500	Hilltop345		940	940	8
V1-1,2,8	Summit120	M345		63	63	9
V1-1,2,8	Mead230	M345		1,800	1,800	10
V1-1,2,8	Northsys	M345		30	30	11
V1-1,2,8	Gon.IPP	Summit120		571	571	12
V1-1,2,8	Gon.Pav	Summit120		116	116	13
V1-1,2,8	Hilltop345	Gon.Pav		975	975	14
V1-1,2,8	M345	Gon.Pav		40	40	15
V1-1,2,8	M345	Hilltop345		148	148	16
V1-1,2,8	M345	Summit120		1,269	1,269	17
V1-1,2,7	M345	Summit120		8,448	8,448	18
V1-1,2,8	Mead230	M345		139	139	19
V1-1,2,8	Northsys	Summit120		45	45	20
V1-1,2,7	Wildrose	Gon.IPP		576	576	21
V1						22
V1-1,2,7	M345	Gon.Pav		5,760	5,760	23
V1, 1,2,3,7	Northsys	Hilltop345		64,770	64,770	24
V1-1,2,8	Hilltop345	Summit120		420	420	25
V1-1,2,8	M345	Summit120		4,564	4,564	26
V1-1,2,8	Mead230	Hilltop345		98	98	27
V1-1,2,8	Hilltop345	Silverpeak55		30	30	28
V1-1,2,8	Hilltop345	Summit120		210	210	29
V1-1,2,8	M345	Summit120		199	199	30
V1-1,2,8	Mead230	Summit120		20	20	31
V1-1,2,8	Gon.Pav	Summit120		20	20	32
V1-1,2,8	Hilltop345	Summit120		382	382	33
V1-1,2,8	M345	Summit120		2,219	2,219	34
			479	765,539	753,715	

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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
<p>9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	5	1	6	1
	325	46	371	2
	490	61	551	3
	3,876	432	4,309	4
	17,486	2,385	19,871	5
	1,740	227	1,967	6
	1,584	206	1,790	7
	7,213	956	8,169	8
	1,103	144	1,246	9
	10,500	1,445	11,945	10
	263	34	297	11
	2,855	405	3,260	12
	580	82	662	13
	6,703	1,340	8,043	14
	700	51	751	15
	2,590	337	2,927	16
	10,785	986	11,771	17
	47,520	6,582	54,102	18
	1,216	158	1,375	19
	394	51	445	20
	2,880	408	3,288	21
	-33,772	-4,678	-38,450	22
	33,600	4,625	38,225	23
	243,000	45,126	288,126	24
	6,450	854	7,304	25
	27,402	3,709	31,111	26
	858	112	969	27
	150	26	176	28
	1,050	180	1,230	29
	1,566	189	1,755	30
	350	26	376	31
	100	17	117	32
	2,729	314	3,043	33
	16,298	2,266	18,564	34
2,606,778	421,464	629,033	3,657,275	



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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
<p>1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p>					
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	
1	Transalta Energy Marketing (U.S.), Inc.	Arizona Public Service	California Independent System Ope	NF	
2	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	
3	City Of Fallon	Utah Associated Municipal Power S	City Of Fallon	FNO	
4	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	
5	Mt. Wheeler Power NITS	Deseret Generation and Transmissi	Mt. Wheeler Power	FNO	
6	Bonneville - Harney	Bonneville Power Admin	Harney Electric	OLF	
7	Bonneville - WREC	Bonneville Power Admin	Wells Rural Electric	OLF	
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TOTAL					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2014/Q1	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in column (i) and (j) the total megawatthours received and delivered.</p>							
FERC Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)		
V1-1,2,8	McCullough500	Summit120		50	50	1	
V1-1,2,3,5,6,H	M345	Barrick	130	283,380	279,050	2	
V1-1,2,3,H	Gonder.Pav	Fallon	11	20,367	19,626	3	
V1-1,2,3,H	Gon.IPP	Truckee Donner	25	46,574	44,826	4	
V1-1,2,3,H	Gonder.Pav	Mt. Wheeler	16	141,914	136,612	5	
RS 15	Hilltop345	Northsys	192	9,266	9,458	6	
RS 27	Hilltop345	Northsys	105	166,919	167,024	7	
						8	
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						32	
						33	
						34	
			479	765,539	753,715		



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**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)**  
(Including transactions referred to as 'wheeling')

9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

**REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS**

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	875	64	939	1
1,109,579		366,163	1,475,742	2
102,861		39,418	142,279	3
230,982		38,833	269,815	4
111,868		115,452	227,320	5
153,690			153,690	6
897,798			897,798	7
				8
				9
				10
				11
				12
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				14
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				29
				30
				31
				32
				33
				34
2,606,778	421,464	629,033	3,657,275	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report  2014/Q1
Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 2 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 3 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 4 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 5 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 6 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 7 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 8 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 9 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 10 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 11 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 12 Column: b**

This footnote applies to all occurrences of "PacifiCorp" on pages 328-330. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company.

**Schedule Page: 328 Line No.: 12 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 13 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 14 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 15 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 16 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 17 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 18 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 19 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 20 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 21 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 22 Column: m**

Revenue Reserved for pending FERC Rate Settlement.

**Schedule Page: 328 Line No.: 23 Column: m**

Ancillary Service provided

**Schedule Page: 328 Line No.: 24 Column: m**

Long term firm point to point transmission service. Contract expires 9/30/2018



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2014/Q1
FOOTNOTE DATA			

<b>Schedule Page: 328</b>	<b>Line No.: 25</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 26</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 27</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 28</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 29</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 30</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 31</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 32</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 33</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328</b>	<b>Line No.: 34</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328.1</b>	<b>Line No.: 1</b>	<b>Column: m</b>	Ancillary Service provided
<b>Schedule Page: 328.1</b>	<b>Line No.: 2</b>	<b>Column: m</b>	Barrick GoldStrike Transmission Contract Term date is 10/30/2050. Ancillary services provided.
<b>Schedule Page: 328.1</b>	<b>Line No.: 3</b>	<b>Column: m</b>	City of Fallon - Transmission contract termination date is 2025. City of Fallon - Ancillary services provided.
<b>Schedule Page: 328.1</b>	<b>Line No.: 4</b>	<b>Column: m</b>	Truckee Donner PUD - Transmission contract termination date is 2027. Truckee Donner PUD - Ancillary services provided.
<b>Schedule Page: 328.1</b>	<b>Line No.: 5</b>	<b>Column: m</b>	Mt. Wheeler Network Transmission Service contract began August 1, 2012
<b>Schedule Page: 328.1</b>	<b>Line No.: 6</b>	<b>Column: k</b>	Bonneville-Harney transmission contract termination date is 2024.
<b>Schedule Page: 328.1</b>	<b>Line No.: 7</b>	<b>Column: k</b>	Bonneville-Wells transmission contract termination 2018. Local Facility Charge per the General Transfer Agreement with BPA.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**TRANSMISSION OF ELECTRICITY BY ISO/RTOs**

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
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32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL				



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2014/Q1	
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")								
<p>1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.</p> <p>2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.</p> <p>3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.</p> <p>4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.</p> <p>5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.</p> <p>6. Enter "TOTAL" in column (a) as the last line.</p> <p>7. Footnote entries and provide explanations following all required data.</p>								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Author	LFP					3,582	3,582
2	Idaho Power Company	NF	190	190	12,356	3,976	4,574	20,906
3	Pacificorp	NF	600	600	1,929			1,929
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL		790	790	14,285	3,976	8,156	26,417

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2014/Q1
FOOTNOTE DATA			

**Schedule Page: 332 Line No.: 1 Column: g**

O&M charges.

**Schedule Page: 332 Line No.: 2 Column: g**

Prior period adjustment.

**Schedule Page: 332 Line No.: 3 Column: a**

Pacificorp is an indirect subsidiary of Berkshire Hathaway Energy Company.



[illegible]

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1
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**AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS**

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
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41					
42					
43					
44					
45					
46	TOTAL				



Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2014/Q1	
MONTHLY PEAKS AND OUTPUT						
<p>(1) (1) Report the monthly peak load and energy output. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non- integrated system. In quarter 1 report January, February, and March only. In quarter 2 report April, May, and June only. In quarter 3 report July, August, and September only.</p> <p>(2) Report on column (b) by month the system's output in Megawatt hours for each month.</p> <p>(3) Report on column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.</p> <p>(4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.</p> <p>(5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).</p> <p>(6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.</p>						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
1	January	750,937	23,738	1,263	6	1800
2	February	670,197	29,063	1,263	3	1900
3	March	783,919	5,765	1,174	3	1900
4	Total	2,205,053	58,566	3,700		
5	April				0	0
6	May				0	0
7	June				0	0
8	Total					
9	July				0	0
10	August				0	0
11	September				0	0
12	Total					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2014/Q1		
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
<p>(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.</p>										
NAME OF SYSTEM:										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	1,565	6	18	1,263	171	30	101		
2	February	1,563	3	19	1,263	169	30	101		
3	March	1,464	3	19	1,174	159	30	101		
4	Total for Quarter 1	4,592			3,700	499	90	303		
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year	4,592			3,700	499	90	303		