

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/Q3

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

IDENTIFICATION

01 Exact Legal Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		02 Year/Period of Report End of <u>2014/Q3</u>
03 Previous Name and Date of Change (if name changed during year) <div style="text-align: right;">/ /</div>		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 6100 Neil Rd, Reno, NV 89511		
05 Name of Contact Person Michael Behrens		06 Title of Contact Person Mgr, External Financial Rptg
07 Address of Contact Person (Street, City, State, Zip Code) 6100 Neil Rd, Reno, NV 89511		
08 Telephone of Contact Person, Including Area Code (775) 834-4975	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) / /

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.

01 Name /s/ E. Kevin Bethel	03 Signature /s/ E. Kevin Bethel	04 Date Signed (Mo, Da, Yr) 11/21/2014
02 Title 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 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/Q3
LIST OF SCHEDULES (Electric Utility)					
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	Important Changes During the Quarter	108-109			
2	Comparative Balance Sheet	110-113			
3	Statement of Income for the Quarter	114-117			
4	Statement of Retained Earnings for the Quarter	118-119			
5	Statement of Cash Flows	120-121			
6	Notes to Financial Statements	122-123			
7	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122 (a)(b)			
8	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201			
9	Electric Plant In Service and Accum Provision For Depr by Function	208			
10	Transmission Service and Generation Interconnection Study Costs	231			
11	Other Regulatory Assets	232			
12	Other Regulatory Liabilities	278			
13	Elec Operating Revenues (Individual Schedule Lines 300-301)	300-301			
14	Regional Transmission Service Revenues (Account 457.1)	302	NA		
15	Electric Prod, Other Power Supply Exp, Trans and Distrib Exp	324			
16	Electric Customer Accts, Service, Sales, Admin and General Expenses	325			
17	Transmission of Electricity for Others	328-330			
18	Transmission of Electricity by ISO/RTOs	331	NA		
19	Transmission of Electricity by Others	332			
20	Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except A	338			
21	Amounts Included in ISO/RTO Settlement Statements	397	None		
22	Monthly Peak Loads and Energy Output	399			
23	Monthly Transmission System Peak Load	400			
24	Monthly ISO/RTO Transmission System Peak Load	400a	NA		

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/Q3
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>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.</p> <ol style="list-style-type: none"> 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. 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. 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. 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. 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. 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. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. 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. 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. (Reserved.) 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. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 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/Q3
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. None.
2. None.
3. None.
4. None.
5. None.
6. Refer to pages 122-123, Note 5 of Notes to Financial Statements in this Form 3-Q for information regarding financial proceedings affecting Sierra Pacific Power Company.
7. None.
8. None.
9. Refer to pages 122-123, Note 8 of Notes to Financial Statements in this Form 3-Q for information regarding legal proceedings affecting Sierra Pacific Power Company.
10. None.
11. N/A
12. N/A.
13. None.
14. N/A.

Name of Respondent	This Report Is:	Date of Report	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	(Mo, Da, Yr) / /	End of 2014/Q3

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	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	3,820,317,324	3,764,444,743
3	Construction Work in Progress (107)	200-201	99,239,861	88,869,338
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		3,919,557,185	3,853,314,081
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,562,550,512	1,519,672,250
6	Net Utility Plant (Enter Total of line 4 less 5)		2,357,006,673	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)		2,357,006,673	2,333,641,831
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		2,413,078	2,215,655
19	(Less) Accum. Prov. for Depr. and Amort. (122)		1,800,313	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)		7,332,310	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)		14,846,753	17,966,929
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		10,292	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)		22,802,120	25,541,895
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		2,592,526	2,758,890
36	Special Deposits (132-134)		6,001,000	1,000
37	Working Fund (135)		800	850
38	Temporary Cash Investments (136)		128,304,329	64,635,127
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		51,371,530	49,512,788
41	Other Accounts Receivable (143)		7,424,060	38,168,663
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		2,804,235	1,143,707
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		11,570,469	10,350,547
45	Fuel Stock (151)	227	9,167,248	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	32,005,002	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/Q3
--	---	---------------------------------------	---

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	96,269	76,317
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		1,315,054	1,233,837
57	Prepayments (165)		18,337,337	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)		54,750,950	69,197,932
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		19,584	95,094
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		10,292	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)		320,141,631	289,859,094
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		9,874,133	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	323,810,995	307,770,251
73	Prelim. Survey and Investigation Charges (Electric) (183)		55,823	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)		-1,089,669	2,867
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	110,592,500	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 Reacquired Debt (189)		24,736,913	26,611,618
82	Accumulated Deferred Income Taxes (190)	234	106,655,447	131,561,334
83	Unrecovered Purchased Gas Costs (191)		11,492,091	4,756,373
84	Total Deferred Debits (lines 69 through 83)		586,128,233	585,281,604
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,286,078,657	3,234,324,424

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/Q3
--	---	---------------------------------------	---

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	-25,916,973	-92,643,700
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Required 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)	-1,790,873	-1,666,112
16	Total Proprietary Capital (lines 2 through 15)		1,083,558,030	1,016,956,064
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	348,250,000	348,250,000
19	(Less) Required 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)		8,855,768	10,103,097
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		584,057	655,858
24	Total Long-Term Debt (lines 18 through 23)		1,174,688,711	1,175,864,239
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		23,942,248	23,215,554
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		1,640,822	1,636,716
29	Accumulated Provision for Pensions and Benefits (228.3)		52,554,081	51,106,605
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		3,546,309	110,616
32	Long-Term Portion of Derivative Instrument Liabilities		188,997	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		10,033,159	16,648,089
35	Total Other Noncurrent Liabilities (lines 26 through 34)		91,905,616	92,717,580
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		87,487,969	115,481,982
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		35,246,910	33,771,321
41	Customer Deposits (235)		15,400,444	14,317,830
42	Taxes Accrued (236)	262-263	2,127,124	3,131,734
43	Interest Accrued (237)		15,490,990	15,120,221
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		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/Q3
--	---	---------------------------------------	---

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	709,419,932	671,100,610	257,489,144	241,385,641
3	Operating Expenses					
4	Operation Expenses (401)	320-323	449,905,358	406,662,639	151,092,973	138,535,668
5	Maintenance Expenses (402)	320-323	15,943,869	20,955,871	5,027,075	5,967,599
6	Depreciation Expense (403)	336-337	67,881,428	67,855,475	22,702,364	22,835,524
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	10,451,457	9,710,248	3,844,026	3,225,899
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)		7,564,578	6,578,526	2,522,036	2,014,429
13	(Less) Regulatory Credits (407.4)		10,140,940	372,629	3,342,747	124,210
14	Taxes Other Than Income Taxes (408.1)	262-263	19,177,910	18,414,468	6,897,020	5,944,630
15	Income Taxes - Federal (409.1)	262-263	420,118	-1,911,832	1,984,179	-932,859
16	- Other (409.1)	262-263				
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	124,168,114	165,876,034	45,896,214	70,746,945
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	86,272,610	131,944,413	27,855,790	54,121,316
19	Investment Tax Credit Adj. - Net (411.4)	266	-830,544	-1,084,675	-449,213	-538,515
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)		273	31	227	
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)		598,268,465	560,739,681	208,317,910	193,553,794
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117, line 27		111,151,467	110,360,929	49,171,234	47,831,847

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/Q3	
STATEMENT OF INCOME FOR THE YEAR (Continued)							
<p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>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.</p>							
ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY			
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)	Line No.	
						1	
618,460,547	597,620,136	90,959,385	73,480,474			2	
						3	
380,747,763	351,120,006	69,157,595	55,542,633			4	
14,462,541	19,553,514	1,481,328	1,402,357			5	
58,836,406	59,022,334	9,045,022	8,833,141			6	
						7	
8,556,515	7,839,525	1,894,942	1,870,723			8	
						9	
						10	
						11	
7,564,578	6,463,195		115,331			12	
9,048,631	305,746	1,092,309	66,883			13	
17,129,692	16,370,419	2,048,218	2,044,049			14	
1,845,497	10,864,077	-1,425,379	-12,775,909			15	
						16	
115,559,041	151,344,150	8,609,073	14,531,884			17	
81,141,898	129,848,695	5,130,712	2,095,718			18	
-789,814	-1,036,361	-40,730	-48,314			19	
						20	
						21	
273	31					22	
						23	
						24	
513,721,417	491,386,387	84,547,048	69,353,294			25	
104,739,130	106,233,749	6,412,337	4,127,180			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/Q3	
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)		111,151,467	110,360,929	49,171,234	47,831,847	
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	7,810		7,810	
34	(Less) Expenses of Nonutility Operations (417.1)		22,167	23,564	7,231	7,855	
35	Nonoperating Rental Income (418)						
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		6,301,195	2,231,104	2,066,412	749,270	
38	Allowance for Other Funds Used During Construction (419.1)		2,508,533	1,578,708	799,572	632,132	
39	Miscellaneous Nonoperating Income (421)		-200,080	1,882,289	-69,457	-55,983	
40	Gain on Disposition of Property (421.1)		19,370	1,711,626		555,463	
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		8,606,517	7,387,973	2,789,296	1,880,837	
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		291	-87,266	291		
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		51,178	102,368	10,513	25,527	
46	Life Insurance (426.2)						
47	Penalties (426.3)		30,133	6,352	54	5,958	
48	Exp. for Certain Civic, Political & Related Activities (426.4)		600,224	688,095	182,878	187,863	
49	Other Deductions (426.5)		9,032,257	8,263,036	8,233,717	6,131,259	
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		9,714,083	8,972,585	8,427,453	6,350,607	
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	93,045	94,489	31,155	31,765	
53	Income Taxes-Federal (409.2)	262-263	-420,118	-587,675	-1,984,179	-1,462,277	
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)		-327,073	-493,186	-1,953,024	-1,430,512	
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		-780,493	-1,091,426	-3,685,133	-3,039,258	
61	Interest Charges						
62	Interest on Long-Term Debt (427)		40,416,326	44,411,949	13,476,603	14,740,234	
63	Amort. of Debt Disc. and Expense (428)		1,414,806	1,719,412	471,437	537,933	
64	Amortization of Loss on Reacquired Debt (428.1)		1,942,705	2,012,172	642,013	665,835	
65	(Less) Amort. of Premium on Debt-Credit (429)		1,247,329	1,247,329	415,776	415,776	
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		2,985	31	995	947	
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		2,731,230	1,449,600	910,834	451,686	
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,610,506	1,006,675	509,803	436,754	
70	Net Interest Charges (Total of lines 62 thru 69)		43,644,247	47,339,098	14,574,313	15,542,211	
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		66,726,727	61,930,405	30,911,788	29,250,378	
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)		66,726,727	61,930,405	30,911,788	29,250,378	

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/Q3
--	---	---------------------------------------	---

STATEMENT OF RETAINED EARNINGS

- Do not report Lines 49-53 on the quarterly version.
- Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
- 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)
- State the purpose and amount of each reservation or appropriation of retained earnings.
- 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.
- Show dividends for each class and series of capital stock.
- Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
- 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.
- 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)		66,726,727	61,930,405
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	Dividends- Common Stock			(40,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			(40,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		-32,858,973	(55,997,187)
	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/Q3
--	---	---------------------------------------	---

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)	66,726,727	61,930,405
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	78,332,885	77,565,723
5	Unamortized Loss of Reacquired Debt	1,942,705	1,894,172
6	Regulatory Disallowance		5,469,285
7	Deferred Energy Costs	-26,860,836	-65,621,712
8	Deferred Income Taxes (Net)	36,543,216	30,317,847
9	Investment Tax Credit Adjustment (Net)	-830,544	-1,084,675
10	Net (Increase) Decrease in Receivables	43,773,449	16,335,835
11	Net (Increase) Decrease in Inventory	86,897	9,891,551
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-20,355,491	-16,014,806
14	Net (Increase) Decrease in Other Regulatory Assets	16,512,160	61,910,818
15	Net Increase (Decrease) in Other Regulatory Liabilities	-2,179,101	-8,439,264
16	(Less) Allowance for Other Funds Used During Construction	2,508,533	1,578,708
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Net Increase (Decrease) in Accrued Taxes & Interest	-633,841	-376,611
19	Net (Increase) Decrease in Prepayments	-4,630,803	-1,368,178
20	Risk Management Assets and Liabilities	75,510	
21	Other, Net	1,677,139	-21,683,529
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	187,671,539	149,148,153
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-127,656,275	-105,078,360
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	-281,173	23,564
30	(Less) Allowance for Other Funds Used During Construction	-2,508,533	-1,578,708
31	Other (provide details in footnote):		
32	Customer Advances for Construction	718,660	-113,778
33	Contributions in Aid of Construction	7,282,265	18,451,136
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-117,427,990	-85,138,730
35			
36	Acquisition of Other Noncurrent Assets (d)	16,976	
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/Q3
--	---	---------------------------------------	---

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)	-117,411,014	-85,138,730
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		250,000,000
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)		250,000,000
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)	-293,965	-251,125,435
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
77	Deferred financing and debt issuance costs	-463,772	
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		-40,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-757,737	-41,125,435
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	69,502,788	22,883,988
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	136,898,655	83,938,964

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/Q3
FOOTNOTE DATA			

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

Other Assets	\$ 11,905,859
Regulatory Asset for Pension Plan	(6,284,965)
Other Liabilities	(9,280,523)
Pension and Benefit Liability	5,461,530
Accumulated Other Comprehensive Income	(124,762)
Total: Other Net	<u><u>\$ 1,677,139</u></u>

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

Other Assets	\$ (2,701,358)
Regulatory Asset for Pension Plan	5,010,873
Other Liabilities	(852,993)
Pension and Benefit Liability	(23,316,195)
Accumulated Other Comprehensive Income	176,144
Total: Other Net	<u><u>\$ (21,683,529)</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/Q3
---	---	-----------------------	---

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
Sierra Pacific Power Company d/b/a NV Energy			2014/Q3
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 September 30, 2014 and are prepared in conformity with generally accepted accounting principles ("GAAP"). Accordingly, certain footnotes are not reflective of SPPC's Financial Statements contained herein.

(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 ("BHE"). BHE is a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. BHE 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 nine-month period ended September 30, 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
Sierra Pacific Power Company d/b/a NV Energy			2014/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

(2) New Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2014-09, which creates FASB Accounting Standards Codification ("ASC") Topic 606, "Revenue from Contracts with Customers" and supersedes ASC Topic 605, "Revenue Recognition." The guidance replaces industry-specific guidance and establishes a single five-step model to identify and recognize revenue. The core principle of the guidance is that an entity should recognize revenue upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. Additionally, the guidance requires the entity to disclose further quantitative and qualitative information regarding the nature and amount of revenues arising from contracts with customers, as well as other information about the significant judgments and estimates used in recognizing revenues from contracts with customers. This guidance is effective for interim and annual reporting periods beginning after December 15, 2016. Early application is not permitted. This guidance may be adopted retrospectively or under a modified retrospective method where the cumulative effect is recognized at the date of initial application. The Company is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

In February 2013, the FASB issued ASU No. 2013-04, which amends FASB ASC 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. 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	
	September 30, 2014	December 31, 2013
Utility plant in-service:		
Electric generation	\$ 1,054	\$ 1,070
Electric distribution	1,314	1,289
Electric transmission	718	685
Electric intangible plant	127	138
Natural gas distribution	361	357
Natural gas intangible plant	13	13
Common general	235	212
Utility plant in-service	3,822	3,764
Accumulated depreciation and amortization	(1,334)	(1,301)
Utility plant in-service, net	2,488	2,463
Construction work-in-progress	99	89
Property, plant and equipment, net	\$ 2,587	\$ 2,552

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/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

(4) Regulatory Matters

Energy Efficiency Implementation Rates

The Public Utilities Commission of Nevada's ("PUCN") final order approving the merger between BHE 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. In February 2014, the Company filed an application with the PUCN to reset the energy efficiency implementation rate. In June 2014, the PUCN accepted a stipulation to adjust the energy efficiency implementation rate, as of July 1, 2014, to collect 50% of the estimated lost revenue that the Company would otherwise be allowed to recover for the 2014 calendar year. The energy efficiency implementation rate will be effective from July through December 2014 and will reset on January 1, 2015 and remain in effect through September 2015. To the extent the Company's earned rate of return exceeds the rate of return used to set base general rates, the Company is required to refund to customers energy efficiency implementation rate revenue collected. As a result, the Company has deferred recognition of energy efficiency implementation rate revenue collected and has recorded a liability of \$3 million on the Balance Sheets as of September 30, 2014.

General Rate Case

In connection with Nevada Power's general rate case filing in May 2014, as required by the PUCN, the Company made a "companion filing" for the purpose of documenting the costs and benefits of the Company's investment in the advanced service delivery program. In October 2014, the PUCN issued an order in the companion filing issued with the general rate case order that, among other things, provided for the implementation of new rates effective January 1, 2015 to begin recovery of costs associated with advance service delivery. The recovery costs will increase annual revenue approximately \$10 million. As a result of the PUCN order in the companion filing issued with the Nevada Power general rate case order, the Company recorded \$7 million in asset impairments related to property, plant and equipment and \$1 million of regulatory asset impairments, which are included in operating and maintenance expense on the Statements of Operations for the three- and nine-month periods ended September 30, 2014.

2013 Federal Energy Regulatory Commission Transmission Rate Case

In May 2013, the Company, along with Nevada Power, filed an application with the Federal Energy Regulatory Commission ("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. In August 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 the FERC's order.

In September 2014, the Company, along with Nevada Power, filed an unopposed settlement offer with the FERC on behalf of NV Energy and the intervening parties providing rate relief of \$4 million. The settlement offer would resolve all outstanding issues related to this case. In addition, a preliminary order from the administrative law judge granting the motion for interim rate relief was issued, which authorizes the Company to institute the interim rates effective September 1, 2014, and begin billing transmission customers under the settlement rates for service provided on and after that date. These will remain in effect pending the FERC's approval. As of September 30, 2014, the Company accrued \$2 million for amounts subject to rate refund, which is included in customer deposits and other on the Balance Sheets. In October 2014, the FERC judge certified the settlement and referred to the FERC for final approval. Once the FERC approves the Offer of Settlement, the Company will refund amounts that were billed to the FERC transmission customers subject to refund.

(5) Recent Financing Transactions

Credit Facility

In June 2014, the Company amended its \$250 million secured credit facility expiring in March 2017, extending the maturity date to March 2018. The amended facility has a variable interest rate based on the London Interbank Offered Rate or a base rate, at the Company's option, plus a spread that varies based upon the Company's secured debt credit rating. The amended facility requires that the Company's ratio of consolidated debt, including current maturities, to total capitalization not exceed 0.68 to 1.0 as of the last day of each quarter.

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/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

(6) 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	
	September 30, 2014	December 31, 2013
Qualified Pension Plan:		
Other assets	\$ 15	\$ 18
Non-Qualified Pension Plans:		
Accrued employee expenses	(1)	(1)
Other long-term liabilities	(10)	(11)
Other Postretirement Plans:		
Other long-term liabilities	(39)	(38)

(7) 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).
- 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.

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/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

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 September 30, 2014		As of December 31, 2013	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,174	\$ 1,293	\$ 1,176	\$ 1,270

(8) 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 owns 50% and operates this coal-fueled generating facility while Idaho Power Company owns the other 50% interest. 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 consolidated 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.

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, Nevada (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.

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/Q3
NOTES TO FINANCIAL STATEMENTS (Continued)			

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. 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. The protection equipment has been installed at the TS Power Plant and the Sierra Pacific facilities are now operating at full capacity. Accordingly, the \$1 million bond posted by Newmont has been released. Newmont is also seeking recovery of legal fees associated with litigating this matter. The parties have finalized a settlement in this matter and final documents dismissing the claims are being filed with the court. The terms of the settlement will not have a material impact to the Company.

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 remaining cases have been consolidated before a single judge in Washoe County, Nevada. In July 2014, the Company reached a settlement with the plaintiffs in the six subrogation lawsuits identified above, which did not have a material impact to the Company. At this time, management cannot assess or predict what the impact or outcome of the two individual claimant lawsuits may be, or what, if any, other litigation may be brought on this matter.

(9) Supplemental Cash Flow Disclosures

The summary of supplemental cash flow disclosures (for pages 120 and 121) as of and for the quarter ended September 30 is as follows:

	As of September 30,	
	2014	2013
Supplemental disclosure of cash flow information:		
Interest paid, net of amounts capitalized	\$ 45	\$ 45
Supplemental disclosure of non-cash investing and financing transactions:		
Accrued construction expenses	36	21
Capital lease obligations incurred	2	-

(10) Subsequent Events

In November 2014, the Company declared and paid dividends totaling \$105 million payable to NV Energy.

[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/Q3
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)	3,788,645,564	3,184,877,660		
4	Property Under Capital Leases	24,212,127	24,212,127		
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	3,812,857,691	3,209,089,787		
9	Leased to Others				
10	Held for Future Use	7,459,633	5,683,991		
11	Construction Work in Progress	99,239,861	88,569,232		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	3,919,557,185	3,303,343,010		
14	Accum Prov for Depr, Amort, & Depl	1,562,550,512	1,296,077,108		
15	Net Utility Plant (13 less 14)	2,357,006,673	2,007,265,902		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,484,062,437	1,295,014,310		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	77,261,887			
22	Total In Service (18 thru 21)	1,561,324,324	1,295,014,310		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	1,226,188	1,062,798		
29	Amortization				
30	Total Held for Future Use (28 & 29)	1,226,188	1,062,798		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,562,550,512	1,296,077,108		

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/Q3
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
372,389,217				231,378,687	3
					4
					5
					6
					7
372,389,217				231,378,687	8
					9
1,775,642					10
1,903,403				8,767,226	11
					12
376,068,262				240,145,913	13
158,909,495				107,563,909	14
217,158,767				132,582,004	15
					16
					17
158,746,105				30,302,022	18
					19
					20
				77,261,887	21
158,746,105				107,563,909	22
					23
					24
					25
					26
					27
163,390					28
					29
163,390					30
					31
					32
158,909,495				107,563,909	33

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/Q3
--	---	---------------------------------------	---

ELECTRIC PLANT IN SERVICE AND ACCUMULATED PROVISION FOR DEPRECIATION BY FUNCTION

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization 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	25,740,463	19,214,158
2	Steam Production Plant	495,548,706	352,425,902
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional		
5	Hydraulic Production - Pumped Storage		
6	Other Production	575,336,787	130,470,654
7	Transmission	684,938,951	224,463,553
8	Distribution	1,305,396,405	536,315,016
9	Regional Transmission and Market Operation		
10	General	97,916,348	32,125,027
11	TOTAL (Total of lines 1 through 10)	3,184,877,660	1,295,014,310

--	--	--	--

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/Q3
--	---	---------------------------------------	---

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)
1	Transmission Studies				
2	ORNI 43 to Hilltop				
3	ORNI 43 Gonder Facilities Study				
4	ORNI 47 LLC SIS Gonder				
5	ORNI 47 LLC SIS Gonder				
6	TSR ORNI43 24 MW HILLTOP SIS				
7	ORNI43 - Gonder IPP (24MW Gonder)y	920	186201	60,000	186201
8	TSR ORNI43 24 MW HILLTOP Facility	922	186201	30,000	186201
9	ORNI43_Hilltop_24MW				
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	Company EO Facilities Study	1,082	186201		
23	Company ET Facilities Study				
24	Company EV Facilities Study	754	186201		
25	Company EY Facilities Study	973	186201	50,000	186201
26	Company FK Facilities Study	916	186201		
27	Company FQ completed				
28	Company FR Facilities Study				
29	Company FS Facilities Study				
30	Company FT SIS				
31	Company FU Facilities Study	1,195	186201		
32	Company FV Facilities Study				
33	Company FW Facilities Study	2,906	186201		
34	Company FX SIS	812	186201	40,000	186201
35	Company FY SIS	7,067	186201	40,000	186201
36	Company FZ SIS	529	186201	40,000	186201
37	Company GA SIS	981	186201	75,000	186201
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/Q3
--	---	---------------------------------------	---

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	897,898		407	34,983	862,915
2	Utah Power Co. Fixed Charges Amort Pd 5/88-6/17	96,349		557	8,029	88,320
3	PG&E Intertie Reconductor Dkt. 91-7079	220,396		566	3,273	217,123
4	Amort Pd 1/96-4/31					
5	PG&E Intertie Dkt. 91-7079	333,636		566	5,958	327,678
6	Amort Pd 7/92-11/28					
7	Merger Goodwill Dkt. 03-12002/05-10005	87,183,225		930	720,987	86,462,238
8	Amort Pd 6/04-5/44 Elec; 6/06-5/46 Gas					
9	Merger Severance/ Reloca Dkt. 13-06002/3	644,854		920/926	64,485	580,369
10	Amort Pd 1/14-12/16					
11	Merger Transition-Transaction Dkt. 13-06002/3	706,929		930	70,693	636,236
12	Amort Pd 1/14-12/16					
13	Renewable Transmission Upgrades Dkt. 13-06002	674,918	344,726			1,019,644
14	Piñon Pine Combined Cycle Dkt. 03-12002	23,447,285		407	392,971	23,054,314
15	Amort Pd 06/04-05/29					
16	Piñon Pine Gasifier Dkt 13-06002	395,441		407	39,544	355,897
17	Amort Pd 1/14-12/16					
18	Ely Energy Center Dkt. 13-06002/14-05004	8,005,528	39	426/407	1,387,561	6,618,006
19	Amort Pd 1/14-12/16					
20	Diesel Units Net Book Value/Decommissioning	96,277	132,540	407	120,923	107,894
21	Dkt. 13-06002 Amort Pd 1/14-12/16					
22	BTGR Impact Dkt. 13-06002	2,025,899		456	202,590	1,823,309
23	Amort Pd 1/14-12/16					
24	BU 1245 OPEB Buy-Down Dkt. 10-06001/2	3,750,240		926	312,520	3,437,720
25	Amort Pd 7/08-6/17					
26	Regulatory Deferred Income Taxes	95,428,789	20,238	282/283	1,364,758	94,084,269
27	Kerotest Gas Valve Remediation Dkt. 11-12020	2,000,854	139,107	887	138,831	2,001,130
28	13-06003 Amort pd 1/14-12/16					
29	Idlewild Master Meter Project Dkt. 13-05060	132,178	2,000			134,178
30	Deferred Risk Management	15,745,865	646,101	244/555	764,308	15,627,658
31	NVEnergize Project-Legacy Meters Dkt 10-03023	27,356,702	2,732,969	407	756,228	29,333,443
32	Emma/Blackhawk Dkt. 13-06002 Amort pd 1/14-12/16	13,949,833		407	634,083	13,315,750
33	Energy Efficiency Programs Dkt. 13-06002/3/	1,276,438	5,974,916	254/908	6,057,777	1,193,577
34	14-02041 various amortization periods					
35	Renewable Energy Programs Dkt. 14-02041/42		10,838,252	254/557	10,838,252	
36	various amortization periods			908		
37	Energy Efficiency Implementation Dkt. 14-02041	127,793	2,187,400	254	2,187,400	127,793
38	Amort pd 10/14-9/15			440-444		
39	Cancelled Major Projects	9,039,052				9,039,052
40	On Line Expense Deferral Dkt. 14-05004	907,965	471,953	407/254	64,438	1,315,480
41				419		
42	Electric Deferred Energy Dkt 14-02041	33,749,160	7,291,544	557	8,993,702	32,047,002
43	various amortization periods					
44	TOTAL :	328,193,504	30,781,785		35,164,294	323,810,995

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/Q3
--	---	---------------------------------------	---

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	3,834,476	190	241,906		3,592,570
2						
3	Regulatory Deferred Income Taxes	5,014,717	182	179,012		4,835,705
4						
5	Risk Management	19,242	175	57,729	58,071	19,584
6						
7	Equity Component Carry Charge	153,739	419	78,742	21,935	96,932
8	various dockets and amortization periods					
9						
10	Tracy Combined Cycle Dkt. 10-06001	4,195,141	407	36,061		4,159,080
11	amort Pd 1/2011-7/2043					
12						
13	Piñon Pine Over-collection Dkt. 13-06002	82,923	407	8,292		74,631
14	amort pd 1/14-12/16					
15						
16	GOB Lease Savings Dkt. 13-06002/3	4,057,392	407	405,739		3,651,653
17	amort pd 1/14-12/16					
18						
19	ASD Labor Reduction Dkt. 14-05005	5,987,417				5,987,417
20	amort pd 1/15-12/16					
21						
22	Emma/Blackhawk Credits				246,582	246,582
23						
24	Energy Efficiency/Renewable Programs	55,778,559	182	138,169,046	128,453,303	46,062,816
25	various dockets and amortization periods					
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	79,123,606		139,176,527	128,779,891	68,726,970

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/Q3
--	---	---------------------------------------	---

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	209,767,904	
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	216,242,695	
5	Large (or Ind.) (See Instr. 4)	138,597,333	
6	(444) Public Street and Highway Lighting	3,398,563	
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	568,006,495	
11	(447) Sales for Resale	35,567,530	
12	TOTAL Sales of Electricity	603,574,025	
13	(Less) (449.1) Provision for Rate Refunds	1,297,635	
14	TOTAL Revenues Net of Prov. for Refunds	602,276,390	
15	Other Operating Revenues		
16	(450) Forfeited Discounts	525,267	
17	(451) Miscellaneous Service Revenues	1,035,082	
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	432,941	
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	1,022,830	
22	(456.1) Revenues from Transmission of Electricity of Others	12,568,037	
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	16,184,157	
27	TOTAL Electric Operating Revenues	618,460,547	

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/Q3
--	---	---------------------------------------	---

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
1,746,345				2
				3
2,268,276				4
2,145,412				5
11,388				6
				7
				8
				9
6,172,019				10
529,383				11
6,701,402				12
				13
6,701,402				14

Line 12, column (b) includes \$ 306,383 of unbilled revenues.
Line 12, column (d) includes -40,760 MWH relating to unbilled revenues

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 2014/Q3
FOOTNOTE DATA			

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

<u>Unmetered Sales:</u>	<u>Revenue:</u>
444 Street Lights	\$3,398,563

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

<u>Unmetered Sales:</u>	<u>MWH:</u>
444 Street Lights	11,986

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

<u>Description:</u>	<u>Amount</u>
Misc. Service Revenue - Service Charges	\$792,335
Remaining Other Revenue Under \$250,000 Threshold	242,747
Total	<u>\$1,035,082</u>

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

<u>Description:</u>	<u>Amount</u>
Other Electric Revenue - Amort Contributions In Aid of Construction and Customer Advance Gross-Ups	\$1,900,719
Other Electric Revenue - Amort Impact Fee	(607,770)
Remaining Other Revenue Under \$250,000 Threshold	329,881
Total	<u>\$1,622,830</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/Q3
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)	66,563,338			
3	Steam Power Generation - Maintenance (510-515)	4,321,620			
4	Total Power Production Expenses - Steam Power	70,884,958			
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)	131,795,623			
12	Other Power Generation - Maintenance (551-554.1)	1,984,980			
13	Total Power Production Expenses - Other Power	133,780,603			
14	Other Power Supply Expenses				
15	Purchased Power (555)	110,653,774			
16	System Control and Load Dispatching (556)				
17	Other Expenses (557)	4,913,229			
18	Total Other Power Supply Expenses (line 15-17)	115,567,003			
19	Total Power Production Expenses (Total of lines 4, 7, 10, 13 and 18)	320,232,564			
20	2. TRANSMISSION EXPENSES				
21	Transmission Operation Expenses				
22	(560) Operation Supervision and Engineering	332,124			
23					
24	(561.1) Load Dispatch-Reliability				
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,716,405			
26	(561.3) Load Dispatch-Transmission Service and Scheduling	178,417			
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	26,442			
32	(562) Station Expenses	394,483			
33	(563) Overhead Line Expenses	1,250,434			
34	(564) Underground Line Expenses				
35	(565) Transmission of Electricity by Others	150,213			
36	(566) Miscellaneous Transmission Expenses	377,907			
37	(567) Rents	2,525,579			
38	(567.1) Operation Supplies and Expenses (Non-Major)				

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/Q3
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)	6,952,004			
40	Transmission Maintenance Expenses				
41	(568) Maintenance Supervision and Engineering	11,706			
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	708,214			
48	(571) Maintenance Overhead Lines	658,007			
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)	1,377,927			
53	Total Transmission Expenses (Lines 39 and 52)	8,329,931			
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)	9,469,552			
74	Distribution Maintenance Expenses (590-598)	5,253,687			
75	Total Distribution Expenses (Lines 73 and 74)	14,723,239			

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/Q3
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	Various	Various	AD	
2	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
3	BC Power Exchange Corporation	Unknown	Unknown	NF	
4	BC Power Exchange Corporation	Nevada Power Marketing	California Independent System Ope	NF	
5	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
6	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
7	BC Power Exchange Corporation	BC Hydro Authority	California Independent System Ope	NF	
8	BC Power Exchange Corporation	BC Hydro Authority	PacifiCorp	NF	
9	BC Power Exchange Corporation	BC Hydro Authority	California Independent System Ope	NF	
10	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
11	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
12	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
13	BC Power Exchange Corporation	Various	California Independent System Ope	NF	
14	BC Power Exchange Corporation	Grant County PUD	California Independent System Ope	NF	
15	BC Power Exchange Corporation	California Independent System Ope	Various	NF	
16	BC Power Exchange Corporation	California Independent System Ope	BC Hydro Authority	NF	
17	BC Power Exchange Corporation	California Independent System Ope	Various	NF	
18	Bonneville Power Administration	Bonneville Power Administration	Nevada Power Company Marketing	NF	
19	Coral Power LLC	Various	Various	AD	
20	Coral Power LLC	PacifiCorp	Newmont	SFP	
21	Coral Power LLC	Unknown	Unknown	NF	
22	Coral Power LLC	Various	Newmont	NF	
23	Coral Power LLC	Bonneville Power Administration	Newmont	NF	
24	Coral Power LLC	Various	Newmont	NF	
25	Coral Power LLC	Various	Various	AD	
26	Morgan Stanley Capital Group Inc.	Constellation Energy Control & Di	California Independent System Ope	SFP	
27	Morgan Stanley Capital Group Inc.	Various	Various	NF	
28	Morgan Stanley Capital Group Inc.	Various	California Independent System Ope	NF	
29	Morgan Stanley Capital Group Inc.	California Independent System Ope	Newmont	NF	
30	Morgan Stanley Capital Group Inc.	PacifiCorp	California Independent System Ope	NF	
31	Morgan Stanley Capital Group Inc.	California Independent System Ope	PacifiCorp	NF	
32	Morgan Stanley Capital Group Inc.	Various	Various	NF	
33	Mt Wheeler Power Company	Deseret Power	Mt. Wheeler Power	LFP	
34	Myotis Power Parketing TSA	Unknown	Unknown	LFP	
	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/Q3	
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)	
V1-1,2,7,8	Various	Various				1
V1-1,2,8	M345	Summit120		10,547	10,547	2
V1-1,2,8	Gon.Pav	Hilltop345		13	13	3
V1-1,2,8	Gon.Pav	Silverpeak55		16	16	4
V1-1,2,8	Gon.Pav	Summit120		946	946	5
V1-1,2,8	Hilltop345	Silverpeak55		560	560	6
V1-1,2,8	Hilltop345	Summit120		175	175	7
V1-1,2,8	M345	Gon.Pav		35	35	8
V1-1,2,8	M345	Hilltop345		106	106	9
V1-1,2,8	M345	Silverpeak55		1,037	1,037	10
V1-1,2,8	Mead230	M345		105	105	11
V1-1,2,8	Mead230	Summit120		814	814	12
V1-1,2,8	RedButte	Hilltop345		203	203	13
V1-1,2,8	RedButte	Silverpeak55		32	32	14
V1-1,2,8	Summit120	Gon.Pav		102	102	15
V1-1,2,8	Summit120	Hilltop345		52	52	16
V1-1,2,8	Summit120	M345		24	24	17
V1-1,2,8	Hilltop345	Northsys		1	1	18
V1-7,8	Various	Various				19
V1-1,2,7	Gon.Pav	Northsys		408	408	20
V1-1,2,8	Gon.Pav	M345		15	15	21
V1-1,2,8	Gon.Pav	Northsys		15	15	22
V1-1,2,8	Hilltop345	Northsys		119	119	23
V1-1,2,8	M345	Northsys		13,499	13,499	24
V1-1,2,7,8	Various	Various				25
V1-1,2,7	M345	Summit120		1,200	1,200	26
V1-1,2,8	M345	Gon.Pav		331	331	27
V1-1,2,8	M345	Summit120		1,153	1,153	28
V1-1,2,8	Mead230	M345		5	5	29
V1-1,2,8	Mead230	Silverpeak55		15	15	30
V1-1,2,8	Summit120	Gon.Pav		25	25	31
V1-1,2	Various	Various				32
V1-7	Gon.IPP	Machacek230		33	33	33
V1-7	Eagle120	Hilltop345		30	30	34
			-127	865,508	835,473	

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/Q3
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.
	-118,192	-10,235	-128,427	1
	70,371	9,493	79,864	2
	81	11	92	3
	140	18	158	4
	6,375	851	7,226	5
	3,775	509	4,284	6
	1,381	182	1,563	7
	306	49	346	8
	663	89	752	9
	6,756	919	7,666	10
	713	99	809	11
	6,391	844	7,235	12
	1,269	171	1,440	13
	160	29	183	14
	638	89	724	15
	325	44	369	16
	150	20	170	17
	5	1	6	18
	-142,389		-142,389	19
	1,700	244	1,944	20
	94	13	106	21
	94	12	105	22
	744	109	844	23
	68,845	9,414	78,259	24
	-24,416	-3,343	-27,759	25
	7,000	964	7,964	26
	1,921	258	2,180	27
	6,819	930	7,749	28
	31	4	35	29
	131	17	148	30
	125	18	143	31
		-16,524	-16,524	32
	117,810		117,810	33
	107,100		107,100	34
2,949,407	452,745	617,198	4,019,350	

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/Q3
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	PacifiCorp	PacifiCorp West	PacifiCorp East	NF	
2	PacifiCorp	PacifiCorp East	PacifiCorp West	NF	
3	Pacific Gas & Electric Company-Utility	California Independent System Ope	California Independent System Ope	NF	
4	Patua Project LLC	Patua	Sacramento Municipal Utility Dist	LFP	
5	Patua Project LLC	Patua	Sacramento Municipal Utility Dist	AD	
6	Plumas Sierra Rural Electric Cooperative	Idaho Power Company	Plumas Sierra Rural Electric Coop	NF	
7	Plumas Sierra Rural Electric Cooperative	Idaho Power Company	NV Energy Company	NF	
8	Portland General Electric	Portland General Electric	California Independent System Ope	NF	
9	PPM Energy Inc	Bonneville Power Administration	California Independent System Ope	NF	
10	PPM Energy Inc	Various	California Independent System Ope	NF	
11	PPM Energy Inc	Western Area Power Administration	Modesto Irrigation District	NF	
12	PPM Energy Inc	Various	Various	AD	
13	Transalta Energy Marketing (U.S.), Inc.	Various	California Independent System Ope	NF	
14	Transalta Energy Marketing (U.S.), Inc.	California Independent System Ope	Avista/Washington Water Power	NF	
15	Transalta Energy Marketing (U.S.), Inc.	California Independent System Ope	Nevada Power Company Marketing	NF	
16	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	
17	City Of Fallon	Utah Associated Municipal Power S	City Of Fallon	FNO	
18	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	
19	Mt. Wheeler Power NITS	Deseret Generation and Transmissi	Mt. Wheeler Power	FNO	
20	Bonneville - Harney	Bonneville Power Admin	Harney Electric	OLF	
21	Bonneville - WREC	Bonneville Power Admin	Wells Rural Electric	OLF	
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
	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/Q3	
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	Hilltop345	Gon.Pav		4,550	4,550	1
V1-1,2,8	RedButte	Hilltop345		5,305	5,305	2
V1-1,2,8	Northsys	Summit120		322	322	3
V1, 1,2,3,7	Northsys	Hilltop345		66,240	66,240	4
V1, 1,2,3,7	Northsys	Hilltop345				5
V1-1,2,8	M345	Marble60		3,292	3,292	6
V1-1,2,8	M345	Northsys		38	38	7
V1-1,2,8	M345	Summit120		50	50	8
V1-1,2,8	M345	Silverpeak55		221	221	9
V1-1,2,8	M345	Summit120		1,624	1,624	10
V1-1,2,8	RedButte	M345		220	220	11
V1-1,2	Various	Various				12
V1-1,2,8	M345	Summit120		642	642	13
V1-1,2,8	Summit120	M345		8	8	14
V1-1,2,8	Summit120	Northsys		5	5	15
V1	M345	Barrick	145	314,416	303,094	16
V1	Gonder.Pav	Fallon	18	27,950	26,876	17
V1	Gon.IPP	Truckee Donner	19	38,162	35,551	18
V1	Gonder.Pav	Mt. Wheeler	20	155,616	140,917	19
RS 15	Hilltop345	SPPC	-475	56,334	55,859	20
RS 27	Hilltop345	SPPC	146	158,897	159,043	21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			-127	865,508	835,473	

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/Q3
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.
	33,625	4,478	38,103	1
	38,900	5,186	44,086	2
	4,495	587	5,082	3
	321,300	54,567	375,867	4
	-106,000	-16,153	-122,153	5
	14,935	2,118	17,053	6
	178	25	203	7
	188	27	214	8
	1,934	252	2,186	9
	10,672	1,445	12,118	10
	1,925	67	1,992	11
		181	181	12
	3,606	500	4,107	13
	40	6	46	14
	31	4	35	15
1,198,224		400,804	1,599,028	16
152,110		62,007	214,118	17
157,130		26,308	183,438	18
149,960		79,529	229,488	19
397,173			397,173	20
894,810			894,810	21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
2,949,407	452,745	617,198	4,019,350	

Name of Respondent	This Report is:	Date of Report	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	(Mo, Da, Yr) / /	2014/Q3
FOOTNOTE DATA			

Schedule Page: 328	Line No.: 1	Column: m
Accrual for Revenue Reserve for FERC Rate Settlement		
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: c
This footnote applies to all occurrences of PacifiCorp on Page 328-330. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company.		
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: 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
Accrual for Revenue Reserve for FERC Rate Settlement		
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
Ancillary Service provided		
Schedule Page: 328	Line No.: 23	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 24	Column: m
Ancillary Service provided		

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 2014/Q3
FOOTNOTE DATA			

Schedule Page: 328	Line No.: 25	Column: m
Out of Period Adjustment April & May 2014 credit rebills		
Schedule Page: 328	Line No.: 26	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 27	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 28	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 29	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 30	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 31	Column: m
Ancillary Service provided		
Schedule Page: 328	Line No.: 32	Column: m
Accrual for Revenue Reserve for FERC Rate Settlement		
Schedule Page: 328	Line No.: 33	Column: m
Deferral of Transmission Service Agreement		
Schedule Page: 328	Line No.: 34	Column: m
Deferral of Transmission Service Agreement		
Schedule Page: 328.1	Line No.: 1	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 2	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 3	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 4	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 5	Column: m
Accrual for Revenue Reserve for FERC Rate Settlement		
Schedule Page: 328.1	Line No.: 6	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 7	Column: m
Ancillary Service provided-Loss Returns		
Schedule Page: 328.1	Line No.: 8	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 9	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 10	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 11	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 12	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 13	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 14	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 15	Column: m
Ancillary Service provided		
Schedule Page: 328.1	Line No.: 16	Column: m

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/Q3
FOOTNOTE DATA			

Barrick GoldStrike Transmission Contract Term date is 10/30/2050. Ancillary services provided.

Schedule Page: 328.1 Line No.: 17 Column: m

City of Fallon - Transmission contract termination date is 2025. City of Fallon - Ancillary services provided.

Schedule Page: 328.1 Line No.: 18 Column: m

Truckee Donner PUD - Transmission contract termination date is 2027. Truckee Donner PUD - Ancillary services provided.

Schedule Page: 328.1 Line No.: 19 Column: m

Mt. Wheeler Network Transmission Service contract began August 1, 2012

Schedule Page: 328.1 Line No.: 20 Column: k

Bonneville-Harney transmission contract termination date is 2024.

Schedule Page: 328.1 Line No.: 21 Column: k

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/Q3	
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 Admin	LFP					3,582	3,582
2	Wells Rural	OS			2,428			2,428
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL				2,428		3,582	6,010

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/Q3
FOOTNOTE DATA			

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

O&M charges

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/Q3
--	---	---------------------------------------	---

MONTHLY PEAKS AND OUTPUT

(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.

(2) Report on column (b) by month the system's output in Megawatt hours for each month.

(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.

(4) Report on column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.

(5) Report on columns (e) and (f) the specified information for each monthly peak load reported on column (d).

(6) Report Monthly Peak Hours in military time; 0100 for 1:00 AM, 1200 for 12 AM, and 1830 for 6:30 PM, etc.

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				0	0
2	February				0	0
3	March				0	0
4	Total					
5	April				0	0
6	May				0	0
7	June				0	0
8	Total					
9	July	891,627	2,388	2,109	14	1600
10	August	700,826	8,098	2,348	28	1700
11	September	916,630	6,678	1,891	2	1700
12	Total	2,509,083	17,164	6,348		

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/Q3
--	---	---------------------------------------	---

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

- (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.
- (2) Report on Column (b) by month the transmission system's peak load.
- (3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
- (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.

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	1,405	16	21	1,140	117	30	118		
6	May	1,596	27	17	1,250	196	30	120		
7	June	1,936	30	18	1,589	197	30	120		
8	Total for Quarter 2	4,937			3,979	510	90	358		
9	July	2,106	1	16	1,761	199	30	116		
10	August	2,331	28	17	1,982	203	30	116		
11	September	1,872	2	17	1,522	204	30	116		
12	Total for Quarter 3	6,309			5,265	606	90	348		
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year	15,838			12,944	1,615	270	1,009		