

THIS FILING IS

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

Form 1 Approved
OMB No.1902-0021
(Expires 12/31/2019)
Form 1-F Approved
OMB No.1902-0029
(Expires 12/31/2019)
Form 3-Q Approved
OMB No.1902-0205
(Expires 12/31/2019)



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 2017/Q4



Deloitte & Touche LLP
3883 Howard Hughes Parkway
Suite 400
Las Vegas, NV 89169
USA

Tel: +1 702 893 5131
Fax: +1 702 893 3298
www.deloitte.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholder of
Sierra Pacific Power Company

We have audited the accompanying financial statements of Sierra Pacific Power Company (the "Company"), which comprise the balance sheet—regulatory basis as of December 31, 2017, and the related statements of income—regulatory basis, retained earnings—regulatory basis, and cash flows—regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Sierra Pacific Power Company as of December 31, 2017, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Basis of Accounting

As discussed in Note 2 to the financial statements, these financial statements were prepared in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restricted Use

This report is intended solely for the information and use of the board of directors and management of the Company and for filing with the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Deloitte & Touche LLP". The signature is written in a cursive, flowing style.

April 17th, 2018

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/forms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of _____ for the year ended on which we have reported separately under date of _____, we have also reviewed schedules _____ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/forms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/forms.asp#3Q-gas>.

IV. When to Submit:

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the

termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

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.

DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

General Penalties

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**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>2017/Q4</u>
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03 Previous Name and Date of Change (if name changed during year)

/ /

04 Address of Principal Office at End of Period (Street, City, State, Zip Code)
6100 Nell Rd, Reno, NV 89511

05 Name of Contact Person
Danielle Lewis

06 Title of Contact Person
Mgr, External Financial Rptg

07 Address of Contact Person (Street, City, State, Zip Code)
6100 Nell Rd, Reno, NV 89511

08 Telephone of Contact Person, Including Area Code
(775) 834-4976

09 This Report Is
(1) ☒ An Original (2) ☐ A Resubmission

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

ANNUAL 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
E. Kevin Bethel

03 Signature



04 Date Signed (Mo, Da, Yr)

02 Title
Sr VP and Chief Financial Officer

E. Kevin Bethel

04/17/2018

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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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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	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106(a)(b)	None
7	Important Changes During the Year	108-109	
8	Comparative Balance Sheet	110-113	
9	Statement of Income for the Year	114-117	
10	Statement of Retained Earnings for the Year	118-119	
11	Statement of Cash Flows	120-121	
12	Notes to Financial Statements	122-123	
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201	
15	Nuclear Fuel Materials	202-203	NA
16	Electric Plant in Service	204-207	
17	Electric Plant Leased to Others	213	None
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224-225	None
22	Materials and Supplies	227	
23	Allowances	228(ab)-229(ab)	
24	Extraordinary Property Losses	230	None
25	Unrecovered Plant and Regulatory Study Costs	230	None
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250-251	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254	None
33	Long-Term Debt	256-257	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262-263	
36	Accumulated Deferred Investment Tax Credits	266-267	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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LIST OF SCHEDULES (Electric Utility) (continued)

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)
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	NA
39	Accumulated Deferred Income Taxes-Other Property	274-275	
40	Accumulated Deferred Income Taxes-Other	276-277	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300-301	
43	Regional Transmission Service Revenues (Account 457.1)	302	None
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310-311	
46	Electric Operation and Maintenance Expenses	320-323	
47	Purchased Power	326-327	
48	Transmission of Electricity for Others	328-330	
49	Transmission of Electricity by ISO/RTOs	331	NA
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant	336-337	
53	Regulatory Commission Expenses	350-351	
54	Research, Development and Demonstration Activities	352-353	
55	Distribution of Salaries and Wages	354-355	
56	Common Utility Plant and Expenses	356	
57	Amounts included in ISO/RTO Settlement Statements	397	None
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	NA
61	Electric Energy Account	401	
62	Monthly Peaks and Output	401	
63	Steam Electric Generating Plant Statistics	402-403	
64	Hydroelectric Generating Plant Statistics	406-407	NA
65	Pumped Storage Generating Plant Statistics	408-409	NA
66	Generating Plant Statistics Pages	410-411	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
LIST OF SCHEDULES (Electric Utility) (continued)					
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)		
67	Transmission Line Statistics Pages	422-423			
68	Transmission Lines Added During the Year	424-425			
69	Substations	426-427			
70	Transactions with Associated (Affiliated) Companies	429			
71	Footnote Data	450			
	Stockholders' Reports Check appropriate box: ☒ Two copies will be submitted ☐ No annual report to stockholders is prepared				

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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GENERAL INFORMATION

1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.

E. Kevin Bethel, Senior Vice President and Chief Financial Officer
6100 Neil Road
Reno, Nevada 89511

2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

State of Nevada
Incorporated January 15, 1965

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not Applicable

4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.

Sierra Pacific Power Company is a United States regulated electric and natural gas utility company serving 0.3 million retail electric customers and 0.2 million retail and transportation natural gas customers in northern Nevada. Generating, transmitting, distributing and selling electricity along with distributing, selling and transporting natural gas are the principal business operations of the Company.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

- (1) ☐ Yes...Enter the date when such independent accountant was initially engaged:
(2) ☒ No

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of <u>2017/Q4</u>
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CONTROL OVER RESPONDENT

1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.

NV Energy, Inc. owns 100% of Sierra Pacific Power Company's common stock.

NVE Holdings, LLC owns 100% of NV Energy, Inc. common stock.

Berkshire Hathway Energy Company owns 100% of the membership interests of NVE Holdings, LLC.

Berkshire Hathway Inc. owns 90.2%, Mr. Walter Scott, Jr. (along with his family members and related or affiliated entities) owns 8.8% and Mr. Gregory E. Abel owns 1.0% of Berkshire Hathway Energy Company's common stock.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Piñon Pine Investment Company	Investment in LLP	100	
2				
3	Piñon Pine Corporation	Investment in LLP	100	
4				
5	Piñon Pine Company, LLC	Investment in LLP	100	
6				
7	GPSF-B, Inc.	Investment in LLP	100	
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 103 Line No.: 1 Column: a

Company Dissolved 12/29/2017

Schedule Page: 103 Line No.: 3 Column: a

Company Dissolved 12/29/2017

Schedule Page: 103 Line No.: 5 Column: a

Piñon Pine Company, LLC is collectively owned by Piñon Pine Corporation, Piñon Pine Investment Company and GPSF-B, Inc. Company Cancelled/Dissolved 1/3/2018.

Schedule Page: 103 Line No.: 7 Column: a

Company Withdrawn 12/29/2017.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1	Executive Officers as of December 31, 2017:		
2	President and Chief Executive Officer	Paul J. Caudill	469,000
3	Executive VP, NV Energy 2.0,	Douglas A. Cannon	231,075
4	General Counsel and Corp. Secretary		
5	Executive VP and Chief Operations Officer	Kevin C. Geraghty	294,113
6	Senior VP and Chief Financial Officer	E. Kevin Bethel	299,685
7	Senior VP, Customer Operations	Patrick S. Egan	257,198
8	Senior VP, Business Plan, Regulatory	Shawn M. Elicegui	238,276
9	and Legislative Strategy		
10	Senior VP, Human Resources and Corp. Services	Jennifer L. Oswald	211,418
11	Treasurer	Michael E. Cole	167,025
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 104 Line No.: 1 Column: c

Salary represents the annual base salary as paid by all NV Energy Companies (Sierra Pacific Power Company's parent company) in total.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy	(1) ☒ An Original	(Mo, Da, Yr)	End of 2017/Q4
	(2) ☐ A Resubmission	/ /	

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Board of Directors for the year ended of December 31, 2017	
2	Paul J. Caudill - President and Chief Executive Officer	6226 W. Sahara Ave., Las Vegas, NV 89146
3	Douglas A. Cannon - Exec. VP, General Counsel, Corp. Sec.	6226 W. Sahara Ave., Las Vegas, NV 89146
4	Kevin C. Geraghty - Exec. VP, Chief Operations Officer	6226 W. Sahara Ave., Las Vegas, NV 89146
5	E. Kevin Bethel - Sr. VP, Chief Financial Officer	6226 W. Sahara Ave., Las Vegas, NV 89146
6	Patrick S. Egan - Sr. VP, Customer Operations	6226 W. Sahara Ave., Las Vegas, NV 89146
7	Shawn M. Elicegui - Sr. VP, Business Plan Regulatory	6100 Neil Rd., Reno, NV 89511
8	and Legislative Strategy	
9	Jennifer L. Oswald - Sr. VP, HR and Corp. Services	6226 W. Sahara Ave., Las Vegas, NV 89146
10	Tony F. Sanchez - Sr. VP Government	6226 W. Sahara Ave., Las Vegas, NV 89146
11	and Community Strategy (resigned January 3, 2017)	
12	Francis P. Gonzales (retired July 7, 2017)	6226 W. Sahara Ave., Las Vegas, NV 89146
13	John C. Owens	11 Ohm Pl., Reno, NV 89502
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Name of Respondent Sierra Pacific Power Company d/b/a NV	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report / /	Year/Period of Report End of 2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears. 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. (Reserved.) 12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. 13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.			
PAGE 108 INTENTIONALLY LEFT BLANK SEE PAGE 109 FOR REQUIRED INFORMATION.			

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

1. In July 2017 Sierra Pacific Power Company entered into a new franchise agreement with the city of Elko in the state of Nevada for a term of 20 years, expiring July 7, 2037, with an option for a five year extension. The franchise fee equals two percent of Sierra Pacific Power Company's gross revenues from the customers located in the municipality, increasing to three percent on October 1, 2017, to four percent on October 1, 2019 and to five percent on October 1, 2021.
2. None.
3. None.
4. None.
5. None.
6. Refer to pages 122-123, Note 6 and Note 7 of Notes to Financial Statements in this FERC Form No. 1 for information regarding financial proceedings affecting Sierra Pacific Power Company.
7. None.
8. None.
9. Refer to pages 122-123, Note 13 of Notes to Financial Statements in this FERC Form 3-Q for information regarding legal proceedings affecting Sierra Pacific Power Company.
10. None.
11. NA.
12. NA.
13. Effective January 1, 2017, Patrick S. Egan was named Senior Vice President, Renewable Energy and Smart Infrastructure. Effective November 13, 2017, Mr. Egan was named Senior Vice President, Customer Operations.

Effective January 1, 2017, Shawn M. Elicegui was named Senior Vice President, Customer Operations. Effective January 30, 2017, Mr. Elicegui was named a director and officer. Effective November 13, 2017, Mr. Elicegui was named Senior Vice President, Business Plan, Regulatory and Legislative Strategy.

Effective January 3, 2017 Tony F. Sanchez III, Senior Vice President, Government and Community Strategy, resigned his position as a director and officer. Effective November 13, 2017, Mr. Sanchez was named Senior Vice President, NV Energy 2.0 Strategy.

Effective July 7, 2017, Francis P. Gonzalez, Vice President of Electric Delivery, retired his position as a director and employee.

Effective July 10, 2017, Jim Doubek was named Vice President of Electric Delivery.

Effective August 16, 2017, Jennifer Oswald, Senior Vice President, Human Resources and Corporate Services, was named a director.

Effective November 6, 2017, Shahzad Lateef was named Vice President of Transmission and Jesse Murray was named Vice President of Gas Delivery.

Effective November 13, 2017, Doug Cannon was named Executive Vice President, NV Energy 2.0, Kevin Geraghty was named Executive Vice President and Chief Operations Officer, Robin Smith was named Vice President, Strategic

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

Repositioning, and Doug Ulozas was named Senior Vice President, Renewable Resources.

Effective December 31, 2017, Walter Spansel, Vice President of Transmission, retired his position as an employee.

14. NA.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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	4,260,321,927	4,145,458,757
3	Construction Work in Progress (107)	200-201	132,487,319	107,336,705
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		4,392,809,246	4,252,795,462
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	1,710,976,466	1,635,533,314
6	Net Utility Plant (Enter Total of line 4 less 5)		2,681,832,780	2,617,262,148
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)		2,681,832,780	2,617,262,148
15	Utility Plant Adjustments (116)		-141,048	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		6,941,532	7,370,425
19	(Less) Accum. Prov. for Depr. and Amort. (122)		2,173,747	2,108,165
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)		6,029,304	5,306,893
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		4,300,790	4,551,406
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		0	3,083
31	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		15,097,879	15,123,642
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		2,642,273	1,477,054
36	Special Deposits (132-134)		6,038,287	6,001,000
37	Working Fund (135)		0	0
38	Temporary Cash Investments (136)		1,053,079	53,417,578
39	Notes Receivable (141)		0	0
40	Customer Accounts Receivable (142)		41,775,296	33,418,262
41	Other Accounts Receivable (143)		10,002,217	8,880,619
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,638,258	1,893,565
43	Notes Receivable from Associated Companies (145)		0	0
44	Accounts Receivable from Assoc. Companies (146)		245,542	22,024,400
45	Fuel Stock (151)	227	5,566,443	7,849,464
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	41,918,829	36,321,852
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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
53	(Less) Noncurrent Portion of Allowances		0	0
54	Stores Expense Undistributed (163)	227	228,449	-58,440
55	Gas Stored Underground - Current (164.1)		0	0
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		859,255	1,061,769
57	Prepayments (165)		6,238,597	2,982,192
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)		61,644,222	51,614,768
62	Miscellaneous Current and Accrued Assets (174)		0	0
63	Derivative Instrument Assets (175)		55,636	5,866
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	3,083
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)		176,629,867	223,099,736
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		9,555,702	10,092,752
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	189,275,364	272,749,707
73	Prelim. Survey and Investigation Charges (Electric) (183)		18,400	0
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)		235,202	84,428
77	Temporary Facilities (185)		0	0
78	Miscellaneous Deferred Debits (186)	233	123,408,867	140,804,826
79	Def. Losses from Disposition of Utility Plt. (187)		0	0
80	Research, Devel. and Demonstration Expend. (188)	352-353	0	0
81	Unamortized Loss on Reaquired Debt (189)		20,694,523	22,474,057
82	Accumulated Deferred Income Taxes (190)	234	344,910,635	94,858,566
83	Unrecovered Purchased Gas Costs (191)		-7,559,814	-25,347,111
84	Total Deferred Debits (lines 69 through 83)		680,538,879	515,717,225
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		3,553,958,357	3,371,202,751

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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FOOTNOTE DATA			

Schedule Page: 110 Line No.: 2 Column: c

In response to FERC Audit, Docket No. PA15-2-000, adjustments to Allowance for Funds Used During Construction (AFUDC) have been made from 2006 thru 2016. The adjustments relate to the AFUDC rate and removal of contract retention from the AFUDC base and were recorded in 2016 and 2017.

Year	Plant in Service 101000	Accum. Depr. 108001	Depr. Exp. 403000	AFUDC Equity 419100	AFUDC Debt 432000	Def. Tax Asset 190100	Income Tax Exp 410100
2005	\$ (50,141)	\$ 727	\$ (727)	\$ 158,046	\$ (107,905)	\$ (37,219)	\$ 37,219
2006	(151,024)	3,644	(3,644)	530,538	(379,514)	(129,808)	129,808
2007	(568,467)	14,077	(14,077)	1,236,173	(667,706)	(225,361)	225,361
2008	(362,644)	27,570	(27,570)	780,156	(417,510)	(132,285)	132,285
2009	(121,000)	34,552	(34,552)	276,569	(155,569)	(37,705)	37,705
2010	(164,974)	38,553	(38,553)	236,182	(71,208)	(7,027)	7,027
2011	(699,453)	49,979	(49,979)	389,951	309,502	125,174	(125,174)
2012	519,225	52,486	(52,486)	(269,345)	(249,880)	(70,905)	70,905
2013	(65,264)	46,759	(46,759)	54,213	11,051	21,487	(21,487)
2014	(398,900)	53,527	(53,527)	393,240	5,660	19,389	19,389
2015	128,831	57,477	(57,477)	47,011	(175,842)	(43,481)	43,481
2016	38,456	55,031	(55,031)	(16,997)	(21,459)	11,470	(11,470)
Total	\$ (1,895,355)	\$ 434,382	\$ (434,382)	\$ 3,815,735	\$ (1,920,380)	\$ (506,271)	\$ 506,271

Schedule Page: 110 Line No.: 2 Column: d

Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 110 Line No.: 5 Column: c

Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 110 Line No.: 5 Column: d

Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 110 Line No.: 82 Column: c

Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 110 Line No.: 82 Column: d

Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (mo, da, yr) / /	Year/Period of Report end of 2017/Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250-251	3,750	3,750
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		190,491,023	190,491,023
7	Other Paid-In Capital (208-211)	253	920,771,103	920,771,103
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	61,331,894	-2,223,269
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	-704,685	-705,064
16	Total Proprietary Capital (lines 2 through 15)		1,171,893,085	1,108,337,543
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	343,680,000	343,680,000
19	(Less) Reaquired Bonds (222)	256-257	124,750,000	124,750,000
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	901,742,000	901,742,000
22	Unamortized Premium on Long-Term Debt (225)		9,043,225	10,096,009
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		1,185,967	1,312,682
24	Total Long-Term Debt (lines 18 through 23)		1,128,529,258	1,129,455,327
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		32,105,446	32,680,373
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		3,147,366	1,130,099
29	Accumulated Provision for Pensions and Benefits (228.3)		38,738,757	56,435,605
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		-3,776	1,079,325
32	Long-Term Portion of Derivative Instrument Liabilities		111,339	110,411
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		10,066,690	9,896,122
35	Total Other Noncurrent Liabilities (lines 26 through 34)		84,165,822	101,331,935
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		60,877,959	71,300,527
39	Notes Payable to Associated Companies (233)		0	0
40	Accounts Payable to Associated Companies (234)		31,522,931	68,083,657
41	Customer Deposits (235)		15,378,422	16,677,743
42	Taxes Accrued (236)	262-263	2,710,030	2,662,098
43	Interest Accrued (237)		13,771,069	13,709,040
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) ☒ An Original (2) ☐ A Resubmission		Date of Report (mo, da, yr) / /	Year/Period of Report end of 2017/Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (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)	
46	Matured Interest (240)		0	0	
47	Tax Collections Payable (241)		8,022,183	11,874,661	
48	Miscellaneous Current and Accrued Liabilities (242)		10,147,215	8,836,553	
49	Obligations Under Capital Leases-Current (243)		1,769,067	1,397,225	
50	Derivative Instrument Liabilities (244)		397,468	440,666	
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		111,339	110,411	
52	Derivative Instrument Liabilities - Hedges (245)		0	0	
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0	
54	Total Current and Accrued Liabilities (lines 37 through 53)		144,485,005	194,871,759	
55	DEFERRED CREDITS				
56	Customer Advances for Construction (252)		23,743,133	20,157,773	
57	Accumulated Deferred Investment Tax Credits (255)	266-267	3,294,687	4,236,839	
58	Deferred Gains from Disposition of Utility Plant (256)		0	0	
59	Other Deferred Credits (253)	269	35,663,282	35,436,199	
60	Other Regulatory Liabilities (254)	278	287,309,691	65,550,144	
61	Unamortized Gain on Reaquired Debt (257)		146,237	153,884	
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0	
63	Accum. Deferred Income Taxes-Other Property (282)		613,256,556	616,573,745	
64	Accum. Deferred Income Taxes-Other (283)		61,471,601	95,097,603	
65	Total Deferred Credits (lines 56 through 64)		1,024,885,187	837,206,187	
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		3,553,958,357	3,371,202,751	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 112 Line No.: 47 Column: c

Refer to the footnote on page 113, line 60, column c.

Schedule Page: 112 Line No.: 60 Column: c

In response to FERC Audit, Docket No. PA15-2-000, temporary renewable energy development (TRED) transactions, revenues and payments are recorded in account 254. Prior to 2017 they had been recorded in account 241.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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STATEMENT OF INCOME

Quarterly

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

Annual or Quarterly if applicable

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	825,743,487	796,643,244		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	449,762,706	432,832,356		
5	Maintenance Expenses (402)	320-323	27,198,123	28,348,945		
6	Depreciation Expense (403)	336-337	107,927,150	97,139,929		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337				
8	Amort. & Depl. of Utility Plant (404-405)	336-337	10,329,779	15,762,233		
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)		9,868,798	14,510,623		
13	(Less) Regulatory Credits (407.4)		11,646,617	12,049,338		
14	Taxes Other Than Income Taxes (408.1)	262-263	28,431,963	28,362,612		
15	Income Taxes - Federal (409.1)	262-263	95,328	3,285,963		
16	- Other (409.1)	262-263	769,361	2,400		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	210,336,184	143,950,184		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277	154,650,982	94,202,698		
19	Investment Tax Credit Adj. - Net (411.4)	266	-925,504	-902,652		
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)		13	14		
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)		677,496,276	657,040,543		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		148,247,211	139,602,701		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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STATEMENT OF INCOME FOR THE YEAR (Continued)

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

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
720,494,832	681,595,622	105,248,655	115,047,622			2
						3
385,844,739	357,246,944	63,917,967	75,585,412			4
25,010,527	26,241,868	2,187,596	2,107,077			5
95,465,047	84,409,325	12,462,103	12,730,604			6
						7
8,771,209	13,301,068	1,558,570	2,461,165			8
						9
						10
						11
9,798,656	13,110,356	70,142	1,400,267			12
11,646,617	10,865,386		1,183,952			13
25,894,224	25,602,021	2,537,739	2,760,591			14
1,770,604	-1,549,189	-1,675,276	4,835,152			15
769,361	2,400					16
191,220,441	132,481,467	19,115,743	11,468,717			17
144,652,795	82,950,353	9,998,187	11,252,345			18
-879,178	-855,060	-46,326	-47,592			19
						20
						21
13	14					22
						23
						24
587,366,205	556,175,447	90,130,071	100,865,096			25
133,128,627	125,420,175	15,118,584	14,182,526			26

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
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)		148,247,211	139,602,701			
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)						
34	(Less) Expenses of Nonutility Operations (417.1)		91,832	32,364			
35	Nonoperating Rental Income (418)			79,475			
36	Equity in Earnings of Subsidiary Companies (418.1)	119					
37	Interest and Dividend Income (419)		2,231,100	1,630,633			
38	Allowance for Other Funds Used During Construction (419.1)		3,589,087	-743,667			
39	Miscellaneous Nonoperating Income (421)		534,815	114,052			
40	Gain on Disposition of Property (421.1)		490,665	379,896			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		6,753,835	1,428,025			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		141,048				
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		1,528,199	592,853			
46	Life Insurance (426.2)			40,835			
47	Penalties (426.3)		79,185	190,335			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		580,559	2,185,963			
49	Other Deductions (426.5)		1,972,200	7,122,438			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		4,301,191	10,132,424			
51	Taxes Applic. to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	168,008	163,186			
53	Income Taxes-Federal (409.2)	262-263	-95,328	-3,103,650			
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)		-16,648	-75,544			
58	(Less) Investment Tax Credits (420)						
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		56,032	-3,016,008			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		2,396,612	-5,688,391			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		39,486,581	45,870,074			
63	Amort. of Debt Disc. and Expense (428)		1,265,979	1,580,301			
64	Amortization of Loss on Reaquired Debt (428.1)		1,779,534	2,126,185			
65	(Less) Amort. of Premium on Debt-Credit (429)		1,052,785	1,249,925			
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		7,647	4,194			
67	Interest on Debt to Assoc. Companies (430)						
68	Other Interest Expense (431)		1,958,668	5,701,920			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		1,602,567	3,774,076			
70	Net Interest Charges (Total of lines 62 thru 69)		41,827,763	50,250,285			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		108,816,060	83,664,025			
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)		108,816,060	83,664,025			

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 114 Line No.: 6 Column: c
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 6 Column: d
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 6 Column: g
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 6 Column: h
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 17 Column: c
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 17 Column: d
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 17 Column: g
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 17 Column: h
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 38 Column: c
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 38 Column: d
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 69 Column: c
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.
Schedule Page: 114 Line No.: 69 Column: d
Amount includes FERC Audit, Docket No. PA15-2-000 adjustments. Refer to the footnote on page 110, line 2, column c.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		-9,165,269	(41,829,294)
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)		108,816,060	83,664,025
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	Common Stock Dividend	238	-45,260,897	(51,000,000)
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		-45,260,897	(51,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		54,389,894	(9,165,269)
	APPROPRIATED RETAINED EARNINGS (Account 215)			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities:		
2	Net Income (Line 78(c) on page 117)	108,816,060	83,664,025
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	118,256,929	112,902,162
5	Unamortized Loss on Reacquired Debt	1,779,534	-765,450
6	Regulatory Disallowance		5,337,452
7	Deferred Energy Costs	-67,055,671	-996,288
8	Deferred Income Taxes (Net)	55,685,202	49,747,486
9	Investment Tax Credit Adjustment (Net)	-942,152	-978,196
10	Net (Increase) Decrease in Receivables	2,015,465	8,870,615
11	Net (Increase) Decrease in Inventory	-3,398,331	-6,038,819
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	-47,845,766	24,938,654
14	Net (Increase) Decrease in Other Regulatory Assets	8,260,173	-10,201,692
15	Net Increase (Decrease) in Other Regulatory Liabilities	4,137,016	-304,127
16	(Less) Allowance for Other Funds Used During Construction	3,589,087	-743,667
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
19	Net Increase (Decrease) in Accrued Taxes and Interest	109,961	-2,005,976
20	Net Increase (Decrease) in Prepayments	-8,688	50,953
21	Other, Net	5,868,316	-17,810,733
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	182,088,961	247,153,733
23			
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	-201,472,009	-196,886,184
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	494,475	-4,803,264
30	(Less) Allowance for Other Funds Used During Construction	-3,589,087	743,667
31	Other : Non Cash charges to Utility Plant	141,048	
32	Customer Advances for Construction	3,585,360	-3,505,455
33	Contributions in Aid of Construction	7,275,712	7,761,035
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-186,386,327	-198,177,535
35			
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	1	-1
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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
46	Loans Made or Purchased		
47	Collections on Loans		
48			
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
54			
55			
56	Net Cash Provided by (Used in) Investing Activities		
57	Total of lines 34 thru 55)	-186,386,326	-198,177,536
58			
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	-1,582,799	1,095,479,048
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)	-1,582,799	1,095,479,048
71			
72	Payments for Retirement of:		
73	Long-term Debt (b)		-1,138,446,670
74	Preferred Stock		
75	Common Stock		
76	Deferred Financing and Debt issuance costs	-20,932	-6,252,142
77			
78	Net Decrease in Short-Term Debt (c)		
79			
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	-45,260,897	-51,000,000
82	Net Cash Provided by (Used in) Financing Activities		
83	(Total of lines 70 thru 81)	-46,864,628	-100,219,764
84			
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	(Total of lines 22,57 and 83)	-51,161,993	-51,243,567
87			
88	Cash and Cash Equivalents at Beginning of Period	60,895,632	112,139,199
89			
90	Cash and Cash Equivalents at End of period	9,733,639	60,895,632

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

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

Other Assets	\$ 966,848
Regulatory Asset for Pension Plan	17,634,425
Other Liabilities	4,963,544
Pension and Benefit Liability	(17,696,880)
Accumulated Other Comprehensive Income	379
Total: Other Net	<u><u>\$ 5,868,316</u></u>

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

Other Assets	\$ (2,818,143)
Regulatory Asset for Pension Plan	(1,603,705)
Other Liabilities	4,691,428
Pension and Benefit Liability	(18,093,750)
Accumulated Other Comprehensive Income	13,437
Total: Other Net	<u><u>\$ (17,810,733)</u></u>

Name of Respondent Sierra Pacific Power Company d/b/a NV	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report / /	Year/Period of Report End of 2017/Q4
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NOTES TO FINANCIAL STATEMENTS

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

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

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Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
NOTES TO FINANCIAL STATEMENTS

The notes below have been excerpted from Sierra Pacific Power Company's Item 8 of Berkshire Hathaway Energy Company's ("BHE") Annual Report on Form 10-K for the year ended December 31, 2017 and are prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, certain footnotes are not reflective of Sierra Pacific Power Company's Financial Statements contained herein.

(1) Organization and Operations

Sierra Pacific Power Company, together with its subsidiaries ("Sierra Pacific"), 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. Sierra Pacific is a United States regulated electric utility company serving retail customers, including residential, commercial and industrial customers and regulated retail natural gas customers primarily in northern Nevada. NV Energy is an indirect wholly owned subsidiary of 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. ("Berkshire Hathaway").

(2) Summary of Significant Accounting Policies

Basis of Presentation

Sierra Pacific accounts for electric operations are maintained in accordance with the Uniform System of Accounts prescribed by the Federal Energy Regulatory Commission ("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 the ON Line transmission line as a capital lease asset and obligation rather than plant and long-term debt.
- Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the FERC basis of presentation. These reclassifications had no effect on net income.

Use of Estimates in Preparation of Financial Statements

The preparation of the 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 financial statements and the reported amounts of revenue and expenses during the period. These estimates include, but are not limited to, the effects of regulation; recovery of long-lived assets; certain assumptions made in accounting for pension and other postretirement benefits; asset retirement obligations ("AROs"); income taxes; unbilled revenue; valuation of certain financial assets and liabilities, including derivative contracts; and accounting for contingencies. Actual results may differ from the estimates used in preparing the Financial Statements.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Accounting for the Effects of Certain Types of Regulation

Sierra Pacific prepares its Financial Statements in accordance with authoritative guidance for regulated operations, which recognizes the economic effects of regulation. Accordingly, Sierra Pacific defers the recognition of certain costs or income if it is probable that, through the ratemaking process, there will be a corresponding increase or decrease in future regulated rates. Regulatory assets and liabilities are established to reflect the impacts of these deferrals, which will be recognized in earnings in the periods the corresponding changes in regulated rates occur.

Sierra Pacific continually evaluates the applicability of the guidance for regulated operations and whether its regulatory assets and liabilities are probable of inclusion in future regulated rates by considering factors such as a change in the regulator's approach to setting rates from cost-based ratemaking to another form of regulation, other regulatory actions or the impact of competition that could limit Sierra Pacific's ability to recover its costs. Sierra Pacific believes the application of the guidance for regulated operations is appropriate and its existing regulatory assets and liabilities are probable of inclusion in future regulated rates. The evaluation reflects the current political and regulatory climate at both the federal and state levels. If it becomes no longer probable that the deferred costs or income will be included in future regulated rates, the related regulatory assets and liabilities will be written off to net income, returned to customers or re-established as accumulated other comprehensive income (loss).

Fair Value Measurements

As defined under GAAP, fair value is the price that would be received to sell an asset or paid to transfer a liability between market participants in the principal market or in the most advantageous market when no principal market exists. Adjustments to transaction prices or quoted market prices may be required in illiquid or disorderly markets in order to estimate fair value. Different valuation techniques may be appropriate under the circumstances to determine the value that would be received to sell an asset or paid to transfer a liability in an orderly transaction. Market participants are assumed to be independent, knowledgeable, able and willing to transact an exchange and not under duress. Nonperformance or credit risk is considered in determining fair value. Considerable judgment may be required in interpreting market data used to develop the estimates of fair value. Accordingly, estimates of fair value presented herein are not necessarily indicative of the amounts that could be realized in a current or future market exchange.

Cash Equivalents and Restricted Cash and Investments

Cash equivalents consist of funds invested in money market mutual funds, United States Treasury Bills and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements, loan agreements or other contractual provisions. Restricted amounts are included in other assets and other current assets on the Balance Sheets.

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Allowance for Doubtful Accounts

Accounts receivable are stated at the outstanding principal amount, net of an estimated allowance for doubtful accounts. The allowance for doubtful accounts is based on Sierra Pacific's assessment of the collectability of amounts owed to Sierra Pacific by its customers. This assessment requires judgment regarding the ability of customers to pay or the outcome of any pending disputes. Sierra Pacific also has the ability to assess deposits on customers who have delayed payments or who are deemed to be a credit risk. The change in the balance of the allowance for doubtful accounts, which is included in accounts receivable, net on the Balance Sheets, is summarized as follows for the years ended December 31 (in millions):

	2017	2016
Beginning balance	\$ 2	\$ 1
Charged to operating costs and expenses, net	2	2
Write-offs, net	(2)	(1)
Ending balance	\$ 2	\$ 2

Derivatives

Sierra Pacific employs a number of different derivative contracts, which may include forwards, futures, options, swaps and other agreements, to manage its commodity price and interest rate risk. Derivative contracts are recorded on the Balance Sheets as either assets or liabilities and are stated at estimated fair value unless they are designated as normal purchases or normal sales and qualify for the exception afforded by GAAP. Derivative balances reflect offsetting permitted under master netting agreements with counterparties and cash collateral paid or received under such agreements.

Commodity derivatives used in normal business operations that are settled by physical delivery, among other criteria, are eligible for and may be designated as normal purchases or normal sales. Normal purchases or normal sales contracts are not marked-to-market and settled amounts are recognized as cost of fuel, energy and capacity or natural gas purchased for resale on the Statements of Income.

For Sierra Pacific's derivative contracts, the settled amount is generally included in regulated rates. Accordingly, the net unrealized gains and losses associated with interim price movements on contracts that are accounted for as derivatives and probable of inclusion in regulated rates are recorded as regulatory assets and liabilities. For a derivative contract not probable of inclusion in rates, changes in the fair value are recognized in earnings.

Inventories

Inventories consist mainly of materials and supplies totaling \$42 million and \$36 million as of December 31, 2017 and 2016, respectively, and fuel, which includes coal stock, stored natural gas and fuel oil, totaling \$7 million and \$9 million as of December 31, 2017 and 2016, respectively. The cost is determined using the average cost method. Materials are charged to inventory when purchased and are expensed or capitalized to construction work in process, as appropriate, when used. Fuel costs are recovered from retail customers through the base tariff energy rates and deferred energy accounting adjustment charges approved by the Public Utilities Commission of Nevada ("PUCN").

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Property, Plant and Equipment, Net

General

Additions to property, plant and equipment are recorded at cost. Sierra Pacific capitalizes all construction-related material, direct labor and contract services, as well as indirect construction costs. Indirect construction costs include debt allowance for funds used during construction ("AFUDC"), and equity AFUDC, as applicable. The cost of additions and betterments are capitalized, while costs incurred that do not improve or extend the useful lives of the related assets are generally expensed. The cost of repairs and minor replacements are charged to expense when incurred with the exception of costs for generation plant maintenance under certain long-term service agreements. Costs under these agreements are expensed straight-line over the term of the agreements as approved by the PUCN.

Depreciation and amortization are generally computed by applying the composite or straight-line method based on either estimated useful lives or mandated recovery periods as prescribed by Sierra Pacific's various regulatory authorities. Depreciation studies are completed by Sierra Pacific to determine the appropriate group lives, net salvage and group depreciation rates. These studies are reviewed and rates are ultimately approved by the applicable regulatory commission. Net salvage includes the estimated future residual values of the assets and any estimated removal costs recovered through approved depreciation rates. Estimated removal costs are recorded as a non-current regulatory liability on the Balance Sheets. As actual removal costs are incurred, the associated liability is reduced.

Generally when Sierra Pacific retires or sells a component of regulated property, plant and equipment depreciated using the composite method, it charges the original cost, net of any proceeds from the disposition, to accumulated depreciation. Any gain or loss on disposals of all other assets is recorded through earnings with the exception of material gains or losses on regulated property, plant and equipment depreciated on a straight-line basis, which is then recorded to a regulatory asset or liability.

Debt and equity AFUDC, which represent the estimated costs of debt and equity funds necessary to finance the construction of regulated facilities, are capitalized as a component of property, plant and equipment, with offsetting credits to the Statements of Income. The rate applied to construction costs is the lower of the PUCN allowed rate of return and rates computed based on guidelines set forth by the Federal Energy Regulatory Commission ("FERC"). After construction is completed, Sierra Pacific is permitted to earn a return on these costs as a component of the related assets, as well as recover these costs through depreciation expense over the useful lives of the related assets. Sierra Pacific's AFUDC rate used during 2017 and 2016 was 6.65% and 7.62% for electric, 5.63% and 6.02% for natural gas, and 6.55% and 7.44% for common facilities, respectively.

Asset Retirement Obligations

Sierra Pacific recognizes AROs when it has a legal obligation to perform decommissioning, reclamation or removal activities upon retirement of an asset. Sierra Pacific's AROs are primarily associated with its generating facilities. The fair value of an ARO liability is recognized in the period in which it is incurred, if a reasonable estimate of fair value can be made, and is added to the carrying amount of the associated asset, which is then depreciated over the remaining useful life of the asset. Subsequent to the initial recognition, the ARO liability is adjusted for any revisions to the original estimate of undiscounted cash flows (with corresponding adjustments to property, plant and equipment, net) and for accretion of the ARO liability due to the passage of time. The difference between the ARO liability, the corresponding ARO asset included in property, plant and equipment, net and amounts recovered in rates to satisfy such liabilities is recorded as a regulatory asset or liability on the Balance Sheets. The costs are not recovered in rates until the work has been completed.

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NOTES TO FINANCIAL STATEMENTS (Continued)			

Impairment of Long-Lived Assets

Sierra Pacific evaluates long-lived assets for impairment, including property, plant and equipment, when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable or the assets are being held for sale. Upon the occurrence of a triggering event, the asset is reviewed to assess whether the estimated cash flows expected from the use of the asset plus the residual value from the ultimate disposal exceeds the carrying value of the asset. If the carrying value exceeds the estimated recoverable amounts, the asset is written down to the estimated fair value and any resulting impairment loss is reflected on the Statements of Income. As substantially all property, plant and equipment was used in regulated businesses as of December 31, 2017, the impacts of regulation are considered when evaluating the carrying value of regulated assets.

Income Taxes

Berkshire Hathaway includes Sierra Pacific in its consolidated United States federal income tax return. Consistent with established regulatory practice, Sierra Pacific's provision for income taxes has been computed on a separate return basis.

Deferred income tax assets and liabilities are based on differences between the financial statement and income tax basis of assets and liabilities using estimated income tax rates expected to be in effect for the year in which the differences are expected to reverse. Changes in deferred income tax assets and liabilities that are associated with components of other comprehensive income ("OCI") are charged or credited directly to OCI. On December 22, 2017, the Tax Cuts and Jobs Act ("2017 Tax Reform") was signed into law which, among other items, reduces the federal corporate tax rate from 35% to 21%. Changes in deferred income tax assets and liabilities that are associated with income tax benefits and expense for the federal tax rate change from 35% to 21%, certain property-related basis differences and other various differences that Sierra Pacific deems probable to be passed on to its customers are charged or credited directly to a regulatory asset or liability and will be included in regulated rates when the temporary differences reverse. Other changes in deferred income tax assets and liabilities are included as a component of income tax expense. Changes in deferred income tax assets and liabilities attributable to changes in enacted income tax rates are charged or credited to income tax expense or a regulatory asset or liability in the period of enactment. Valuation allowances are established when necessary to reduce deferred income tax assets to the amount that is more-likely-than-not to be realized. Investment tax credits are generally deferred and amortized over the estimated useful lives of the related properties.

In determining Sierra Pacific's income taxes, management is required to interpret complex income tax laws and regulations, which includes consideration of regulatory implications imposed by Sierra Pacific's various regulatory jurisdictions. Sierra Pacific's income tax returns are subject to continuous examinations by federal, state and local income tax authorities that may give rise to different interpretations of these complex laws and regulations. Due to the nature of the examination process, it generally takes years before these examinations are completed and these matters are resolved. Sierra Pacific recognizes the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by the taxing authorities, based on the technical merits of the position. The tax benefits recognized in the Financial Statements from such a position are measured based on the largest benefit that is more-likely-than-not to be realized upon ultimate settlement. Although the ultimate resolution of Sierra Pacific's federal, state and local income tax examinations is uncertain, Sierra Pacific believes it has made adequate provisions for these income tax positions. The aggregate amount of any additional income tax liabilities that may result from these examinations, if any, is not expected to have a material impact on Sierra Pacific's financial results. Estimated interest and penalties, if any, related to uncertain tax positions are included as a component of income tax expense on the Statements of Income.

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Revenue Recognition

Revenue is recognized as electricity or natural gas is delivered or services are provided. Revenue recognized includes billed and unbilled amounts. As of December 31, 2017 and 2016, unbilled revenue was \$62 million and \$52 million, respectively, and is included in accounts receivable, net on the Balance Sheets. Rates are established by regulators or contractual arrangements. When preliminary rates are permitted to be billed prior to final approval by the applicable regulator, certain revenue collected may be subject to refund and a liability for estimated refunds is accrued. Sierra Pacific records sales, franchise and excise taxes collected directly from customers and remitted directly to the taxing authorities on a net basis on the Statements of Income.

Sierra Pacific primarily buys energy and natural gas to satisfy its customer load requirements. Due to changes in retail customer load requirements, Sierra Pacific may not take physical delivery of the energy or natural gas. Sierra Pacific may sell the excess energy or natural gas to the wholesale market. In such instances, it is Sierra Pacific's policy to allocate the natural gas sales between generation and natural gas retail based on usage. The energy sales and natural gas sales allocated to generation are recorded net in cost of fuel, energy and capacity. The natural gas sales allocated to natural gas retail is recorded as wholesale revenue.

Unamortized Debt Premiums, Discounts and Issuance Costs

Premiums, discounts and financing costs incurred for the issuance of long-term debt are amortized over the term of the related financing on a straight-line basis.

New Accounting Pronouncements

In March 2017, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2017-07, which amends FASB Accounting Standards Codification ("ASC") Topic 715, "Compensation - Retirement Benefits." The amendments in this guidance require that an employer disaggregate the service cost component from the other components of net benefit cost and report the service cost component in the same line item as other compensation costs arising from services rendered by the pertinent employees during the period. The other components of net benefit cost are required to be presented in the statement of operations separately from the service cost component and outside the subtotal of operating income. Additionally, the guidance only allows the service cost component to be eligible for capitalization when applicable. This guidance is effective for interim and annual reporting periods beginning after December 15, 2017, with early adoption permitted. This guidance must be adopted retrospectively for the presentation of the service cost component and the other components of net benefit cost in the statement of operations and prospectively for the capitalization of the service cost component in the balance sheet. Sierra Pacific adopted this guidance effective January 1, 2018 and the adoption will not have a material impact on its Financial Statements and disclosures included within Notes to Financial Statements.

In November 2016, the FASB issued ASU No. 2016-18, which amends FASB ASC Subtopic 230-10, "Statement of Cash Flows - Overall." The amendments in this guidance require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. Amounts generally described as restricted cash and restricted cash equivalents should be included with cash and cash equivalents when reconciling the beginning-of-period and end-of-period total amounts shown on the statement of cash flows. This guidance is effective for interim and annual reporting periods beginning after December 15, 2017, with early adoption permitted, and is required to be adopted retrospectively. Sierra Pacific adopted this guidance effective January 1, 2018 and the adoption will not have a material impact on its Financial Statements and disclosures included within Notes to Financial Statements.

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In August 2016, the FASB issued ASU No. 2016-15, which amends FASB ASC Topic 230, "Statement of Cash Flows." The amendments in this guidance address the classification of eight specific cash flow issues within the statement of cash flows with the objective of reducing the existing diversity in practice. This guidance is effective for interim and annual reporting periods beginning after December 15, 2017, with early adoption permitted, and is required to be adopted retrospectively. Sierra Pacific adopted this guidance effective January 1, 2018 and the adoption will not have a material impact on its Financial Statements.

In February 2016, the FASB issued ASU No. 2016-02, which creates FASB ASC Topic 842, "Leases" and supersedes Topic 840 "Leases." This guidance increases transparency and comparability among entities by recording lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. A lessee should recognize in the balance sheet a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The recognition, measurement, and presentation of expenses and cash flows arising from a lease by a lessee have not significantly changed from previous guidance. In January 2018, the FASB issued ASU No. 2018-01 that provides for an optional transition practical expedient allowing companies to not have to evaluate existing land easements if they were not previously accounted for under ASC Topic 840, "Leases." This guidance is effective for interim and annual reporting periods beginning after December 15, 2018, with early adoption permitted, and is required to be adopted using a modified retrospective approach. Sierra Pacific plans to adopt this guidance effective January 1, 2019 and is currently evaluating the impact on its Financial Statements and disclosures included within Notes to Financial Statements.

In May 2014, the FASB issued ASU No. 2014-09, which creates FASB 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. In August 2015, the FASB issued ASU No. 2015-14, which defers the effective date of ASU No. 2014-09 one year to interim and annual reporting periods beginning after December 15, 2017. During 2016 and 2017, the FASB issued several ASUs that clarify the implementation guidance for ASU No. 2014-09 but do not change the core principle of the guidance. This guidance may be adopted retrospectively or under a modified retrospective method where the cumulative effect is recognized at the date of initial application. Sierra Pacific adopted this guidance effective January 1, 2018 under the modified retrospective method and the adoption will not have an impact on its Financial Statements but will increase the disclosures included within Notes to Financial Statements. The timing and amount of revenue recognized after adoption of the new guidance will not be different than before as a majority of revenue is recognized when Sierra Pacific has the right to invoice as it corresponds directly with the value to the customer of Sierra Pacific's performance to date. Sierra Pacific's current plan is to quantitatively disaggregate revenue in the required financial statement footnote by segment and customer class.

Subsequent Events

Sierra Pacific's management has evaluated the impact of events occurring after December 31, 2017, up to February 23, 2018, the date that Sierra Pacific's GAAP financial statements were issued, and has updated such evaluation for disclosure purposes through April 17, 2018. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

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(3) Property, Plant and Equipment, Net

Property, plant and equipment, net consists of the following as of December 31 (in millions):

	Depreciable Life	2017	2016
Utility plant:			
Electric generation	25 - 60 years	\$ 1,144	\$ 1,137
Electric distribution	20 - 100 years	1,459	1,417
Electric transmission	50 - 100 years	786	771
Electric general and intangible plant	5 - 70 years	181	164
Natural gas distribution	35 - 70 years	390	381
Natural gas general and intangible plant	5 - 70 years	14	15
Common general	5 - 70 years	294	267
Utility plant		4,268	4,152
Accumulated depreciation and amortization		(1,513)	(1,442)
Utility plant, net		2,755	2,710
Other non-regulated, net of accumulated depreciation and amortization	70 years	5	5
Plant, net		2,760	2,715
Construction work-in-progress		132	107
Property, plant and equipment, net		\$ 2,892	\$ 2,822

All of Sierra Pacific's plant is subject to the ratemaking jurisdiction of the PUCN and the FERC. Sierra Pacific's depreciation and amortization expense, as authorized by the PUCN, stated as a percentage of the depreciable property balances as of December 31, 2017 and 2016 was 3.0%. Sierra Pacific is required to file a utility plant depreciation study every six years as a companion filing with the triennial general rate case filings.

Construction work-in-progress is related to the construction of regulated assets.

In January 2017, Sierra Pacific revised its electric and gas depreciation rates based on the results of a new depreciation study performed in 2016, the most significant impact of which was shorter estimated useful lives at the Valmy Generating Station. The effect of this change increased depreciation and amortization expense by \$9 million annually based on depreciable plant balances at the time of the study. However, the PUCN ordered the change relating to the Valmy Generating Station of \$7 million annually be deferred for future recovery through a regulatory asset.

(4) Jointly Owned Utility Facilities

Under joint facility ownership agreements, Sierra Pacific, as tenants in common, has undivided interests in jointly owned generation and transmission facilities. Sierra Pacific accounts for its proportionate share of each facility and each joint owner has provided financing for its share of each facility. Operating costs of each facility are assigned to joint owners based on their percentage of ownership or energy production, depending on the nature of the cost. Operating costs and expenses on the Statements of Income include Sierra Pacific's share of the expenses of these facilities.

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The amounts shown in the table below represent Sierra Pacific's share in each jointly owned facility included in property, plant and equipment, net as of December 31, 2017 (dollars in millions):

	Sierra Pacific's Share	Utility Plant	Accumulated Depreciation	Construction Work-in- Progress
Valmy Generating Station	50%	\$ 388	\$ 233	\$ 1
ON Line Transmission Line	1	8	1	—
Valmy Transmission	50	4	2	—
Total		\$ 400	\$ 236	\$ 1

(5) Regulatory Matters

Regulatory assets represent costs that are expected to be recovered in future rates. Sierra Pacific's regulatory assets reflected on the Balance Sheets consist of the following as of December 31 (in millions):

	Weighted Average Remaining Life	2017	2016
Employee benefit plans ⁽¹⁾	8 years	\$ 110	\$ 128
Merger costs from 1999 merger	29 years	77	80
Abandoned projects	7 years	34	39
Renewable energy programs	2 years	23	25
Losses on reacquired debt	16 years	21	22
Deferred income taxes ⁽²⁾	N/A	—	85
Other	Various	67	56
Total regulatory assets		\$ 332	\$ 435

Reflected as:

Current assets	\$ 32	\$ 25
Other assets	300	410
Total regulatory assets	\$ 332	\$ 435

(1) Represents amounts not yet recognized as a component of net periodic benefit cost that are expected to be included in regulated rates when recognized.

(2) Amounts represent income tax benefits related to accelerated tax depreciation and certain property-related basis differences that were previously passed on to customers and will be included in regulated rates when the temporary differences reverse.

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Sierra Pacific had regulatory assets not earning a return on investment of \$188 million and \$305 million as of December 31, 2017 and 2016, respectively. The regulatory assets not earning a return on investment primarily consist of merger costs from the 1999 merger, a portion of the employee benefit plans, losses on reacquired debt, asset retirement obligations and legacy meters. Regulatory assets not earning a return as of December 31, 2016 also included deferred income taxes.

Regulatory liabilities represent amounts to be returned to customers in future periods. Sierra Pacific's regulatory liabilities reflected on the Balance Sheets consist of the following as of December 31 (in millions):

	Weighted Average Remaining Life	2017	2016
Deferred income taxes ⁽¹⁾	29 years	\$ 264	\$ 6
Cost of removal ⁽²⁾	41 years	211	205
Deferred energy costs	2 years	8	64
Other	Various	17	15
Total regulatory liabilities		<u>\$ 500</u>	<u>\$ 290</u>
Reflected as:			
Current liabilities		\$ 19	\$ 69
Other long-term liabilities		481	221
Total regulatory liabilities		<u>\$ 500</u>	<u>\$ 290</u>

(1) Amounts primarily represent income tax liabilities related to the federal tax rate change from 35% to 21% that are probable to be passed on to customers, offset by income tax benefits related to accelerated tax depreciation and certain property-related basis differences and other various differences that were previously passed on to customers and will be included in regulated rates when the temporary differences reverse. See Note 9 for further discussion of 2017 Tax Reform impacts.

(2) Amounts represent estimated costs, as accrued through depreciation rates and exclusive of ARO liabilities, of removing regulated property, plant and equipment in accordance with accepted regulatory practices. Amounts are deducted from rate base or otherwise accrue a carrying cost.

Deferred Energy

Nevada statutes permit regulated utilities to adopt deferred energy accounting procedures. The intent of these procedures is to ease the effect on customers of fluctuations in the cost of purchased natural gas, fuel and electricity and are subject to annual prudence review by the PUCN. Under deferred energy accounting, to the extent actual fuel and purchased power costs exceed fuel and purchased power costs recoverable through current rates that excess is not recorded as a current expense on the Statements of Income but rather is deferred and recorded as a regulatory asset on the Balance Sheets and would be included in the table above as deferred energy costs. Conversely, a regulatory liability is recorded to the extent fuel and purchased power costs recoverable through current rates exceed actual fuel and purchased power costs and is included in the table above as deferred energy costs. These excess amounts are reflected in quarterly adjustments to rates and recorded as cost of fuel, energy and capacity in future time periods.

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Regulatory Rate Review

In June 2016, Sierra Pacific filed an electric regulatory rate review with the PUCN. The filing requested no incremental annual revenue relief. In October 2016, Sierra Pacific filed with the PUCN a settlement agreement resolving most, but not all, issues in the proceeding and reduced Sierra Pacific's electric revenue requirement by \$3 million spread evenly to all rate classes. In December 2016, the PUCN approved the settlement agreement and established an additional six MW of net metering capacity under the grandfathered rates, which are those net metering rates that were in effect prior to January 2016; the order establishes cost-based rates and a value-based excess energy credit for customers who choose to install private generation after the six MW limitation is reached. The new rates were effective January 1, 2017. In January 2017, Sierra Pacific filed a petition for reconsideration relating to the creation of the additional six MW of net metering at the grandfathered rates. Sierra Pacific believes the effects of the PUCN decision results in additional cost shifting to non-net metering customers and reduces the stipulated rate reduction for other customer classes. In June 2017, the PUCN denied the petition for reconsideration.

In June 2016, Sierra Pacific filed a gas regulatory rate review with the PUCN. The filing requested a slight decrease in its incremental annual revenue requirement. In October 2016, Sierra Pacific filed with the PUCN a settlement agreement resolving all issues in the proceeding and reduced Sierra Pacific's gas revenue requirement by \$2 million. In December 2016, the PUCN approved the settlement agreement. The new rates were effective January 1, 2017.

Energy Efficiency Program Rates ("EEPR") and Energy Efficiency Implementation Rates ("EEIR")

EEPR was established to allow Sierra Pacific to recover the costs of implementing energy efficiency programs and EEIR was established to offset the negative impacts on revenue associated with the successful implementation of energy efficiency programs. These rates change once a year in the utility's annual DEAA application based on energy efficiency program budgets prepared by Sierra Pacific and approved by the PUCN in integrated resource plan proceedings. To the extent Sierra Pacific's earned rate of return exceeds the rate of return used to set base general rates, Sierra Pacific is required to refund to customers EEIR revenue previously collected for that year. In March 2017, Sierra Pacific filed an application to reset the EEIR and EEPR. In September 2017, the PUCN issued an order accepting a stipulation to reset the rates as filed effective October 1, 2017. The EEIR liability for Sierra Pacific is \$1 million and \$2 million, which is included in current regulatory liabilities on the Balance Sheets as of December 31, 2017 and 2016, respectively.

Chapter 704B Applications

Chapter 704B of the Nevada Revised Statutes allows retail electric customers with an average annual load of one megawatt ("MW") or more to file with the PUCN an application to purchase energy from alternative providers of a new electric resource and become distribution only service customers. On a case-by-case basis, the PUCN will assess the application and may deny or grant the application subject to conditions, including paying an impact fee, paying on-going charges and receiving approval for specific alternative energy providers and terms. The impact fee and on-going charges are assessed to alleviate the burden on other Nevada customers for the applicant's share of previously committed investments and long-term renewable contracts and are set at a level designed such that the remaining customers are not subjected to increased costs.

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In September 2016, Switch, Ltd. ("Switch"), a customer of Sierra Pacific, filed an application with the PUCN to purchase energy from alternative providers of a new electric resource and become a distribution only service customer of Sierra Pacific. In December 2016, the PUCN approved a stipulation agreement that allows Switch to purchase energy from alternative providers without paying an impact fee, subject to conditions. In June 2017, Switch became a distribution only service customer and started procuring energy from another energy supplier.

In November 2016, Caesars Enterprise Service ("Caesars"), a customer of Sierra Pacific, filed an application with the PUCN to purchase energy from alternative providers of a new electric resource and become a distribution only service customer of Sierra Pacific. In March 2017, the PUCN approved the application allowing Caesars to purchase energy from alternative providers subject to conditions, including paying an impact fee. In March 2017, Caesars provided notice that it intends to pay the impact fee monthly for three years and proceed with purchasing energy from alternative providers. In July 2017, Caesars made the required compliance filings and, in September 2017, the PUCN issued an order allowing Caesars to acquire electric energy and ancillary services from another energy supplier and become a distribution only service customer of Sierra Pacific. In January 2018, Caesars became a distribution only service customer and started procuring energy from another energy supplier for its eligible meters in the Sierra Pacific service territory.

In May 2017, Peppermill Resort Spa Casino ("Peppermill"), a customer of Sierra Pacific, filed an application with the PUCN to purchase energy from alternative providers of a new electric resource and become a distribution only service customer of Sierra Pacific. In August 2017, the PUCN approved a stipulation allowing Peppermill to purchase energy from alternative providers subject to conditions, including paying an impact fee. In September 2017, Peppermill provided notice that it intends to pay the impact fee and proceed with purchasing energy from alternative providers.

(6) Credit Facility

The following table summarizes Sierra Pacific's availability under its credit facilities as of December 31 (in millions):

	2017	2016
Credit facilities	\$ 250	\$ 250
Less - Water Facilities Refunding Revenue Bond support	(80)	(80)
Net credit facilities	\$ 170	\$ 170

Sierra Pacific has a \$250 million secured credit facility expiring in June 2020 with two one-year extension options subject to lender consent. The credit facility, which is for general corporate purposes and provides for the issuance of letters of credit, has a variable interest rate based on the Eurodollar rate or a base rate, at Sierra Pacific's option, plus a spread that varies based on Sierra Pacific's credit ratings for its senior secured long-term debt securities. As of December 31, 2017 and 2016, Sierra Pacific had no borrowings outstanding under the credit facility. Amounts due under Sierra Pacific's credit facility are collateralized by Sierra Pacific's general and refunding mortgage bonds. The credit facility requires Sierra Pacific's ratio of consolidated debt, including current maturities, to total capitalization not exceed 0.65 to 1.0 as of the last day of each quarter.

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(7) Long-Term Debt and Financial and Capital Lease Obligations

Sierra Pacific's long-term debt consists of the following, including unamortized premiums, discounts and debt issuance costs, as of December 31 (dollars in millions):

	Par Value	2017	2016
General and refunding mortgage securities:			
3.375% Series T, due 2023	\$ 250	\$ 248	\$ 248
2.600% Series U, due 2026	400	396	395
6.750% Series P, due 2037	252	255	255
Tax-exempt refunding revenue bond obligations:			
Fixed-rate series:			
1.250% Pollution Control Series 2016A, due 2029 ⁽¹⁾	20	20	20
1.500% Gas Facilities Series 2016A, due 2031 ⁽¹⁾	59	58	58
3.000% Gas and Water Series 2016B, due 2036 ⁽²⁾	60	63	64
Variable-rate series (2017 - 1.690% to 1.840%, 2016 - 0.788% to 0.800%):			
Water Facilities Series 2016C, due 2036	30	30	29
Water Facilities Series 2016D, due 2036	25	25	25
Water Facilities Series 2016E, due 2036	25	25	25
Capital and financial lease obligations (2017 - 2.700% to 10.396%, 2016 - 2.700% to 10.130%), due through 2054	34	34	34
Total long-term debt and financial and capital leases	\$ 1,155	\$ 1,154	\$ 1,153

Reflected as:

Current portion of long-term debt and financial and capital lease obligations	\$ 2	\$ 1
Long-term debt and financial and capital lease obligations	1,152	1,152
Total long-term debt and financial and capital leases	\$ 1,154	\$ 1,153

(1) Subject to mandatory purchase by Sierra Pacific in June 2019 at which date the interest rate may be adjusted from time to time.

(2) Subject to mandatory purchase by Sierra Pacific in June 2022 at which date the interest rate may be adjusted from time to time.

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Annual Payment on Long-Term Debt and Financial and Capital Leases

The annual repayments of long-term debt and capital and financial leases for the years beginning January 1, 2018 and thereafter, are as follows (in millions):

	Long-term Debt	Capital and Financial Lease Obligations	Total
2018	\$ —	\$ 4	\$ 4
2019	—	4	4
2020	—	4	4
2021	—	4	4
2022	—	3	3
Thereafter	1,121	47	1,168
Total	1,121	66	1,187
Unamortized premium, discount and debt issuance cost	(1)	—	(1)
Amounts representing interest	—	(32)	(32)
Total	\$ 1,120	\$ 34	\$ 1,154

The issuance of General and Refunding Mortgage Securities by Sierra Pacific is subject to PUCN approval and is limited by available property and other provisions of the mortgage indentures. As of December 31, 2017, approximately \$3.9 billion (based on original cost) of Sierra Pacific's property was subject to the liens of the mortgages.

Financial and Capital Lease Obligations

- Sierra Pacific has master leasing agreements of which various pieces of equipment qualify as capital leases. The remaining equipment is treated as operating leases. Lease terms average seven years under the master lease agreement. Capital assets of \$3 million were included in property, plant and equipment, net as of December 31, 2017 and 2016.
- ON Line was placed in-service on December 31, 2013. The Nevada Utilities entered into a long-term transmission use agreement, in which the Nevada Utilities have 25% interest and Great Basin Transmission South, LLC has 75% interest. Refer to Note 4 for additional information. The Nevada Utilities share of the long-term transmission use agreement and ownership interest is split at 5% for Sierra Pacific and 95% for Nevada Power. The term is for 41 years with the agreement ending December 31, 2054. Payments began on January 31, 2014. ON Line assets of \$21 million were included in property, plant and equipment, net as of December 31, 2017 and 2016.
- In 2015, Sierra Pacific entered into a 20-year capital lease for the Fort Churchill Solar Array. Capital assets of \$9 million and \$10 million were included in property, plant and equipment, net as of December 31, 2017 and 2016, respectively.

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(8) Fair Value Measurements

The carrying value of Sierra Pacific's cash, certain cash equivalents, receivables, payables, accrued liabilities and short-term borrowings approximates fair value because of the short-term maturity of these instruments. Sierra Pacific has various financial assets and liabilities that are measured at fair value on the Balance Sheets using inputs from the three levels of the fair value hierarchy. 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 Sierra Pacific 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 Sierra Pacific's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. Sierra Pacific develops these inputs based on the best information available, including its own data.

The following table presents Sierra Pacific's assets and liabilities recognized on the Balance Sheets and measured at fair value on a recurring basis (in millions):

	Input Levels for Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
<u>As of December 31, 2017:</u>				
Assets - investment funds	\$ —	\$ —	\$ —	\$ —
<u>As of December 31, 2016:</u>				
Assets:				
Money market mutual funds ⁽¹⁾	\$ 35	\$ —	\$ —	\$ 35
Investment funds	1	—	—	1
	<u>\$ 36</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 36</u>

(1) Amounts are included in cash and cash equivalents on the Balance Sheets. The fair value of these money market mutual funds approximates cost.

Sierra Pacific's investments in money market mutual funds and equity securities are accounted for as available-for-sale securities and are stated at fair value. When available, a readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value.

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Sierra Pacific's long-term debt is carried at cost on the Balance Sheets. The fair value of Sierra Pacific'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 Sierra Pacific'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 Sierra Pacific's long-term debt as of December 31 (in millions):

	2017		2016	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,120	\$ 1,221	\$ 1,119	\$ 1,191

(9) Income Taxes

Tax Cuts and Jobs Act

The 2017 Tax Reform impacts many areas of income tax law. The most material items include the reduction of the federal corporate tax rate from 35% to 21% effective January 1, 2018, limitations on bonus depreciation for utility property and the elimination of the deduction for production activities. GAAP requires the effect on deferred tax assets and liabilities of a change in tax rates be recognized in the period the tax rate change was enacted. As a result of the 2017 Tax Reform, Sierra Pacific reduced deferred income tax liabilities \$342 million. As it is probable the change in deferred taxes will be passed back to customers through regulatory mechanisms, Sierra Pacific increased net regulatory liabilities by \$341 million.

In December 2017, the Securities and Exchange Commission issued Staff Accounting Bulletin ("SAB") 118 to assist in the implementation process of the 2017 Tax Reform by allowing for calculations to be classified as provisional and subject to remeasurement. There are three different classifications for the accounting: (1) completed, (2) not complete but reasonably estimable or (3) not complete and amounts are not reasonably estimable. Sierra Pacific has recorded the impacts of the 2017 Tax Reform and believes all the impacts to be complete with the exception of the interpretation of the bonus depreciation rules. Sierra Pacific has determined the amounts recorded and the interpretation relating to this item to be provisional and subject to remeasurement during the measurement period upon obtaining the necessary additional information to complete the accounting. Sierra Pacific believes its interpretations for bonus depreciation to be reasonable, however, as the guidance is clarified estimates may change. The accounting is estimated to be completed by December 2018.

Income tax expense (benefit) consists of the following for the years ended December 31 (in millions):

	2017	2016
Deferred - Federal	\$ 56	\$ 50
Investment tax credits	(1)	(1)
Total income tax expense	\$ 55	\$ 49

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A reconciliation of the federal statutory income rate to the effective income tax rate applicable to income before income tax expense is as follows for the years ended December 31:

	2017	2016
Federal statutory income tax rate	35%	35%
Effects of ratemaking	—	1
Effect of tax rate change	(1)	—
Other	—	1
Effective income tax rate	34%	37%

The net deferred income tax liability consists of the following as of December 31 (in millions):

	2017	2016
Deferred income tax assets:		
Regulatory liabilities	\$ 67	\$ 16
Federal net operating loss and credit carryforwards	10	25
Employee benefit plans	10	22
Capital and financial leases	7	12
Customer Advances	7	9
Commodity derivative contract	—	5
Other	6	6
Total deferred income tax assets	107	95
Deferred income tax liabilities:		
Property related items	(349)	(562)
Regulatory assets	(74)	(124)
Capital and financial leases	(7)	(12)
Other	(7)	(14)
Total deferred income tax liabilities	(437)	(712)
Net deferred income tax liability	\$ (330)	\$ (617)

The following table provides Sierra Pacific's federal net operating loss and tax credit carryforwards and expiration dates as of December 31, 2017 (in millions):

Net operating loss carryforwards	\$ 18
Deferred income taxes on federal net operating loss carryforwards	\$ 4
Expiration dates	2033
Other tax credits	\$ 6
Expiration dates	2021 - 2032

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The United States federal jurisdiction is the only significant income tax jurisdiction for NV Energy. In July 2012, the United States Internal Revenue Service and the Joint Committee on Taxation concluded their examination of NV Energy with respect to its United States federal income tax returns for December 31, 2005 through December 31, 2008.

(10) Related Party Transactions

Sierra Pacific has an intercompany administrative services agreement with BHE and its subsidiaries. Amounts charged to Sierra Pacific under this agreement totaled \$1 million for the years ended December 31, 2017 and 2016.

Sierra Pacific provided electricity to Nevada Power of \$21 million and \$17 million for the years ended December 31, 2017 and 2016, respectively. Receivables associated with these transactions were \$- million and \$12 million as of December 31, 2017 and 2016. Sierra Pacific purchased electricity from Nevada Power of \$104 million and \$78 million for the years ended December 31, 2017 and 2016, respectively. Payables associated with these transactions were \$10 million and \$45 million as of December 31, 2017 and 2016, respectively.

Sierra Pacific incurs intercompany administrative and shared facility costs with NV Energy and Nevada Power. These transactions are governed by an intercompany service agreement and are priced at cost. NV Energy provided services to Sierra Pacific of \$5 million for the years ending December 31, 2017 and 2016. Sierra Pacific provided services to Nevada Power of \$17 million and \$14 million for the years ended December 31, 2017 and 2016, respectively. Nevada Power provided services to Sierra Pacific of \$27 million and \$24 million for the years ended December 31, 2017 and 2016, respectively. As of December 31, 2017 and 2016, Sierra Pacific's Balance Sheets included amounts due to NV Energy of \$17 million and \$18 million, respectively. There were no receivables due from NV Energy as of December 31, 2017 and 2016. As of December 31, 2017 and 2016, Sierra Pacific's Balance Sheets included payables due to Nevada Power of \$5 million and \$4 million, respectively. There were no receivables due from Nevada Power as of December 31, 2017 and 2016.

Sierra Pacific is party to a tax-sharing agreement with NV Energy and NV Energy is part of the Berkshire Hathaway consolidated United States federal income tax return. There were no federal income taxes payable to NV Energy as of December 31, 2017 and 2016. No cash payments were made for federal income taxes for the years ended December 31, 2017 and 2016.

Certain disbursements for accounts payable and payroll are made by NV Energy on behalf of Sierra Pacific and reimbursed automatically when settled by the bank. These amounts are recorded as accounts payable at the time of disbursement.

(11) Retirement Plan and Postretirement Benefits

Sierra Pacific 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 Sierra Pacific. Sierra Pacific contributed \$1 million and \$27 million to the Qualified Pension Plan for the year ended December 31, 2017 and 2016, respectively. For the Other Postretirement Plans, Sierra Pacific contributed \$4 million and \$1 million for the year ended December 31, 2017 and 2016, respectively. Sierra Pacific contributed \$1 million and \$- million to the Non-Qualified Pension Plans for the year ended December 31, 2017 and 2016, respectively. Amounts attributable to Sierra Pacific 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

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be included in regulated rates. Net periodic benefit costs not included in regulated rates are included in accumulated other comprehensive loss, net.

Amounts payable to NV Energy are included on the Balance Sheets and consist of the following as of December 31 (in millions):

	2017	2016
Qualified Pension Plan -		
Other long-term liabilities	\$ (2)	\$ (12)
Non-Qualified Pension Plans:		
Other current liabilities	(1)	(1)
Other long-term liabilities	(8)	(9)
Other Postretirement Plans -		
Other long-term liabilities	(20)	(28)

(12) Asset Retirement Obligations

Sierra Pacific estimates its ARO liabilities based upon detailed engineering calculations of the amount and timing of the future cash spending for a third party to perform the required work. Spending estimates are escalated for inflation and then discounted at a credit-adjusted, risk-free rate. Changes in estimates could occur for a number of reasons, including changes in laws and regulations, plan revisions, inflation and changes in the amount and timing of the expected work.

Sierra Pacific does not recognize liabilities for AROs for which the fair value cannot be reasonably estimated. Due to the indeterminate removal date, the fair value of the associated liabilities on certain generation, transmission, distribution and other assets cannot currently be estimated, and no amounts are recognized on the Financial Statements other than those included in the cost of removal regulatory liability established via approved depreciation rates in accordance with accepted regulatory practices. These accruals totaled \$211 million and \$205 million as of December 31, 2017 and 2016, respectively.

The following table presents Sierra Pacific's ARO liabilities by asset type as of December 31 (in millions):

	2017	2016
Asbestos	\$ 5	\$ 4
Evaporative ponds and dry ash landfills	2	3
Other	3	3
Total asset retirement obligations	\$ 10	\$ 10

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The following table reconciles the beginning and ending balances of Sierra Pacific's ARO liabilities for the years ended December 31 (in millions):

	2017	2016
Beginning balance	\$ 10	\$ 10
Retirements	—	—
Ending balance	\$ 10	\$ 10
Reflected as:		
Other current liabilities	\$ —	\$ —
Other long-term liabilities	10	10
	\$ 10	\$ 10

Certain of Sierra Pacific's decommissioning and reclamation obligations relate to jointly-owned facilities, and as such, Sierra Pacific is committed to pay a proportionate share of the decommissioning or reclamation costs. In the event of a default by any of the other joint participants, the respective subsidiary may be obligated to absorb, directly or by paying additional sums to the entity, a proportionate share of the defaulting party's liability. Sierra Pacific's estimated share of the decommissioning and reclamation obligations are primarily recorded as ARO liabilities in other long-term liabilities on the Balance Sheets.

(13) Commitments and Contingencies

Environmental Laws and Regulations

Sierra Pacific 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 Sierra Pacific's current and future operations. Sierra Pacific believes it is in material compliance with all applicable laws and regulations.

Legal Matters

Sierra Pacific is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. Sierra Pacific does not believe that such normal and routine litigation will have a material impact on its financial results.

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Commitments

Sierra Pacific has the following firm commitments that are not reflected on the Balance Sheet. Minimum payments as of December 31, 2017 are as follows (in millions):

	2018	2019	2020	2021	2022	2023 and Thereafter	Total
Contract type:							
Fuel, capacity and transmission contract commitments	\$ 200	\$ 155	\$ 114	\$ 74	\$ 71	\$ 515	\$ 1,129
Fuel and capacity contract commitments (not commercially operable)	—	7	17	22	22	590	658
Operating leases and easements	4	4	4	3	2	54	71
Maintenance, service and other contracts	6	6	6	7	5	12	42
Total commitments	\$ 210	\$ 172	\$ 141	\$ 106	\$ 100	\$ 1,171	\$ 1,900

Fuel and Capacity Contract Commitments

Purchased Power

Sierra Pacific has several contracts for long-term purchase of electric energy which have been approved by the PUCN. The expiration of these contracts range from 2018 to 2045. Purchased power includes contracts which meet the definition of a lease. Sierra Pacific's operating and maintenance expense for purchase power contracts which met the lease criteria for 2017 and 2016 were \$74 million and \$69 million, respectively, and are recorded as cost of fuel, energy and capacity on the Statements of Income.

Coal and Natural Gas

Sierra Pacific has a long-term contract for the transport of coal that expires in 2018. Additionally, gas transportation contracts expire from 2019 to 2046 and the gas supply contracts expire from 2018 to 2019.

Operating Leases and Easements

Sierra Pacific has non-cancelable operating leases primarily for office equipment, office space, certain operating facilities, vehicles and land. These leases generally require Sierra Pacific to pay for insurance, taxes and maintenance applicable to the leased property. Certain leases contain renewal options for varying periods and escalation clauses for adjusting rent to reflect changes in price indices. Sierra Pacific also has non-cancelable easements for land. Operating and maintenance expense on non-cancelable operating leases and easements totaled \$4 million, \$6 million and \$7 million for the year-ended December 31, 2017, 2016 and 2015, respectively.

Maintenance, Service and Other Contracts

Sierra Pacific has long-term service agreements for the performance of maintenance on generation units. Obligation amounts are based on estimated usage. The estimated expiration of these service agreements range from 2019 to 2039.

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(14) Supplemental Cash Flow Disclosures

The summary of supplemental cash flow disclosures as of and for the years ended December 31 is as follows (in millions):

	2017	2016
Supplemental disclosure of cash flow information -		
Interest paid, net of amounts capitalized	\$ 40	\$ 47
Supplemental disclosure of non-cash investing and financing transactions:		
Accruals related to property, plant and equipment additions	\$ 10	\$ 15
Capital and financial lease obligations incurred	\$ 1	\$ —

Cash and cash equivalents consist of the following amounts as of December 31 (in millions):

	2017	2016
Cash (131)	\$ 3	\$ 1
Security deposit (134)	6	6
Temporary cash investments (136)	1	53
Total cash and cash equivalents	\$ 10	\$ 60

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	4,223,141,622	3,528,654,142		
4	Property Under Capital Leases	33,095,912	33,095,912		
5	Plant Purchased or Sold				
6	Completed Construction not Classified				
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	4,256,237,534	3,561,750,054		
9	Leased to Others				
10	Held for Future Use	4,084,393	2,308,751		
11	Construction Work in Progress	132,487,319	113,055,501		
12	Acquisition Adjustments				
13	Total Utility Plant (8 thru 12)	4,392,809,246	3,677,114,306		
14	Accum Prov for Depr, Amort, & Depl	1,710,976,466	1,383,736,617		
15	Net Utility Plant (13 less 14)	2,681,832,780	2,293,377,689		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	1,601,190,686	1,382,724,650		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	108,461,979			
22	Total In Service (18 thru 21)	1,709,652,665	1,382,724,650		
23	Leased to Others				
24	Depreciation				
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)				
27	Held for Future Use				
28	Depreciation	1,323,801	1,011,967		
29	Amortization				
30	Total Held for Future Use (28 & 29)	1,323,801	1,011,967		
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	1,710,976,466	1,383,736,617		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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
402,790,024				291,697,456	3
					4
					5
					6
					7
402,790,024				291,697,456	8
					9
1,775,642					10
4,391,798				15,040,020	11
					12
408,957,464				306,737,476	13
183,656,377				143,583,472	14
225,301,087				163,154,004	15
					16
					17
183,344,543				35,121,493	18
					19
					20
				108,461,979	21
183,344,543				143,583,472	22
					23
					24
					25
					26
					27
311,834					28
					29
311,834					30
					31
					32
183,656,377				143,583,472	33

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 200 Line No.: 3 Column: c

Amount includes FERC Audit, Docket No. PA15-2-000, adjustment. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 200 Line No.: 14 Column: c

Amount includes FERC Audit, Docket No. PA15-2-000, adjustment. Refer to the footnote on page 110, line 2, column c.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)				
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d)				
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	
1	1. INTANGIBLE PLANT			
2	(301) Organization	26,156		
3	(302) Franchises and Consents	100		
4	(303) Miscellaneous Intangible Plant	47,244,395	1,162,211	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	47,270,651	1,162,211	
6	2. PRODUCTION PLANT			
7	A. Steam Production Plant			
8	(310) Land and Land Rights	1,582,589	24,311	
9	(311) Structures and Improvements	87,076,561	834,126	
10	(312) Boiler Plant Equipment	290,634,829	-1,305,649	
11	(313) Engines and Engine-Driven Generators			
12	(314) Turbogenerator Units	96,227,227	1,605,114	
13	(315) Accessory Electric Equipment	50,856,796	524,585	
14	(316) Misc. Power Plant Equipment	13,210,078	91,816	
15	(317) Asset Retirement Costs for Steam Production	181,867	-173,351	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	539,769,947	1,600,952	
17	B. Nuclear Production Plant			
18	(320) Land and Land Rights			
19	(321) Structures and Improvements			
20	(322) Reactor Plant Equipment			
21	(323) Turbogenerator Units			
22	(324) Accessory Electric Equipment			
23	(325) Misc. Power Plant Equipment			
24	(326) Asset Retirement Costs for Nuclear Production			
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)			
26	C. Hydraulic Production Plant			
27	(330) Land and Land Rights			
28	(331) Structures and Improvements			
29	(332) Reservoirs, Dams, and Waterways			
30	(333) Water Wheels, Turbines, and Generators			
31	(334) Accessory Electric Equipment			
32	(335) Misc. Power Plant Equipment			
33	(336) Roads, Railroads, and Bridges			
34	(337) Asset Retirement Costs for Hydraulic Production			
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)			
36	D. Other Production Plant			
37	(340) Land and Land Rights	17,319		
38	(341) Structures and Improvements	45,154,985	6,498,715	
39	(342) Fuel Holders, Products, and Accessories	107,283,708	157,911	
40	(343) Prime Movers	20,191,214		
41	(344) Generators	324,445,725	-553,562	
42	(345) Accessory Electric Equipment	65,683,874	69,379	
43	(346) Misc. Power Plant Equipment	33,966,936		
44	(347) Asset Retirement Costs for Other Production	152,660	-12,856	
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	596,896,421	6,159,587	
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,136,666,368	7,760,539	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)

distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)	Line No.
				1
			26,156	2
			100	3
			48,406,606	4
			48,432,862	5
				6
				7
		1,454	1,608,354	8
81,087		39,757	87,869,357	9
1,224,921		1,393,072	289,497,331	10
				11
577,431			97,254,910	12
152,290		4,028	51,233,119	13
			13,301,894	14
			8,516	15
2,035,729		1,438,311	540,773,481	16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
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				31
				32
				33
				34
				35
				36
			17,319	37
708,116			50,945,584	38
			107,441,619	39
			20,191,214	40
81,927			323,810,236	41
21,412			65,731,841	42
			33,966,936	43
			139,804	44
811,455			602,244,553	45
2,847,184		1,438,311	1,143,018,034	46

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	51,536,799	373,412		
49	(352) Structures and Improvements	19,538,704	487,045		
50	(353) Station Equipment	257,328,814	8,701,652		
51	(354) Towers and Fixtures	132,138,520	-12,233		
52	(355) Poles and Fixtures	91,895,387	2,215,714		
53	(356) Overhead Conductors and Devices	162,622,089	4,647,226		
54	(357) Underground Conduit	7,549,240	8,571		
55	(358) Underground Conductors and Devices	13,379,065	-320,795		
56	(359) Roads and Trails	446,725			
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	736,435,343	16,100,592		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	15,943,295	67,496		
61	(361) Structures and Improvements	4,438,921	-195,358		
62	(362) Station Equipment	207,445,358	4,837,929		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	174,531,312	4,603,316		
65	(365) Overhead Conductors and Devices	146,554,727	883,020		
66	(366) Underground Conduit	79,868,854	2,874,874		
67	(367) Underground Conductors and Devices	329,655,978	11,998,206		
68	(368) Line Transformers	226,203,512	14,809,336		
69	(369) Services	140,067,262	7,132,899		
70	(370) Meters	43,244,606	4,747,535		
71	(371) Installations on Customer Premises	7,465,391	30,735		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	39,986,117	1,208,048		
74	(374) Asset Retirement Costs for Distribution Plant	1,024,470	-78,522		
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,416,429,803	52,919,514		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights	1,625,154			
87	(390) Structures and Improvements	17,766,842	3,576,607		
88	(391) Office Furniture and Equipment	8,810,708	1,549,737		
89	(392) Transportation Equipment	11,267,407	1,115,748		
90	(393) Stores Equipment	6,826			
91	(394) Tools, Shop and Garage Equipment	4,334,874	612,492		
92	(395) Laboratory Equipment	827,232			
93	(396) Power Operated Equipment	3,172,923	530,752		
94	(397) Communication Equipment	63,616,535	11,474,560		
95	(398) Miscellaneous Equipment	52,782			
96	SUBTOTAL (Enter Total of lines 86 thru 95)	111,481,283	18,859,896		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant	95,356	-14,724		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	111,576,639	18,845,172		
100	TOTAL (Accounts 101 and 106)	3,448,378,804	96,788,028		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	3,448,378,804	96,788,028		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					47
11,900		1,490,685	53,388,996		48
		922	20,026,671		49
869,556		255,553	265,416,463		50
40,657			132,085,630		51
496,705		963,012	94,577,408		52
1,665,809			165,603,506		53
			7,557,811		54
			13,058,270		55
			446,725		56
					57
3,084,627		2,710,172	752,161,480		58
					59
62,054		-1,561,355	14,387,382		60
91,668		-3,176	4,148,719		61
410,201		-259,855	211,613,231		62
					63
1,283,385		-961,838	176,889,405		64
1,249,619			146,188,128		65
260,717			82,483,011		66
1,807,282			339,846,902		67
2,265,065			238,747,783		68
130,797			147,069,364		69
414,529			47,577,612		70
10,242			7,485,884		71
					72
185,272			41,008,893		73
			945,948		74
8,170,831		-2,786,224	1,458,392,262		75
					76
					77
					78
					79
					80
					81
					82
					83
					84
					85
		30,301	1,655,455		86
229,969		118,698	21,232,178		87
291,637		27,080	10,095,888		88
414,726		212,382	12,180,811		89
			6,826		90
342,336			4,605,030		91
		-52,280	774,952		92
628,036			3,075,639		93
1,859,090		-289,912	72,942,093		94
52,782					95
3,818,576		46,269	126,568,872		96
					97
			80,632		98
3,818,576		46,269	126,649,504		99
17,921,218		1,408,528	3,528,654,142		100
					101
					102
					103
17,921,218		1,408,528	3,528,654,142		104

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 204 Line No.: 10 Column: c

This footnote applies to all credit balances in Column c on pages 204 and 206, not attributed to ARO accretion expense. Credit balance is a result of FERC account reclassifications due to final unitizations.

Amount includes FERC Audit, Docket No. PA15-2-000, adjustment. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 204 Line No.: 15 Column: c

ARO Accretion expense.

Schedule Page: 204 Line No.: 44 Column: c

ARO accretion expense.

Schedule Page: 204 Line No.: 74 Column: c

ARO accretion expense.

Schedule Page: 204 Line No.: 98 Column: c

ARO accretion expense.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.					
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location Of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Other Property:				
22	FIBER OPTICS (MEDIA CONDUIT)	12/1/1999	2018	2,166,724	
23	SUBSTATION TRANSFORMER	12/1/2010	2020	142,027	
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	Total			2,308,751	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
CONSTRUCTION WORK IN PROGRESS -- ELECTRIC (Account 107)					
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)			
1	Projects under \$1,000,000	42,141,013			
2	Brunswick 120 KV Substation Rebuild	20,839,444			
3	Bridge Street 120/25KV Substation Reconstruction	8,803,413			
4	Smith Valley Project Transmission	6,034,227			
5	Chukar Substation	5,499,390			
6	Smith Valley Substation	4,549,850			
7	Bordertown to California Substation 120KV	3,082,136			
8	East Tracy Underrated Breaker Replacement	2,994,125			
9	Substation System Spare Transformer	2,944,823			
10	Sparks Industrial Substation 25KV Conversion	2,486,051			
11	Chukar Land Purchase	2,461,200			
12	Spare 345KV 120KV Auto Transformer	2,239,921			
13	634 Line Rebuild	1,951,422			
14	Bordertown to California Substation 120KV Line	1,795,327			
15	Mason #638 Relocation	1,645,642			
16	TESLA PHASE 2 120KV LINE	1,470,992			
17	Tracy 10 Gearbox Replacement	1,074,675			
18	Liberty Energy Termination	1,041,850			
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43	TOTAL	113,055,501			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	1,325,060,625	1,324,203,191	857,434	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	88,423,306	88,423,306		
4	(403.1) Depreciation Expense for Asset Retirement Costs	-224,465	-224,465		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	772,669	772,669		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):	2,648,847	2,502,394	146,453	
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	91,620,357	91,473,904	146,453	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	17,921,219	17,921,219		
13	Cost of Removal	7,981,747	7,981,747		
14	Salvage (Credit)	1,038,978	1,038,978		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	24,863,988	24,863,988		
16	Other Debit or Cr. Items (Describe, details in footnote):	-8,080,377	-8,088,457	8,080	
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,383,736,617	1,382,724,650	1,011,967	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	337,458,025	337,458,025		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	176,215,512	176,215,512		
25	Transmission	250,830,534	250,830,534		
26	Distribution	551,309,928	551,247,029	62,899	
27	Regional Transmission and Market Operation				
28	General	67,922,618	66,973,550	949,068	
29	TOTAL (Enter Total of lines 20 thru 28)	1,383,736,617	1,382,724,650	1,011,967	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 219 Line No.: 3 Column: c

Amount includes FERC Audit, Docket No. PA15-2-000, adjustment. Refer to the footnote on page 110, line 2, column c.

Schedule Page: 219 Line No.: 8 Column: c

Intangible plant amortization expense account 404000.

Schedule Page: 219 Line No.: 8 Column: d

Plant held for future use depreciation account 421000

Schedule Page: 219 Line No.: 16 Column: c

The \$(8.1M) consists of retirement work in progress \$(10.7M), and miscellaneous transfers and adjustments \$2.6M.

Schedule Page: 219 Line No.: 16 Column: d

Miscellaneous plant held for future use adjustments.

Schedule Page: 219 Line No.: 20 Column: c

Amount includes FERC Audit, Docket No. PA15-2-000, adjustment. Refer to the footnote on page 110, line 2, column c.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
MATERIALS AND SUPPLIES					
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material. 2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	7,849,464	5,566,443	Electric	
2	Fuel Stock Expenses Undistributed (Account 152)				
3	Residuals and Extracted Products (Account 153)				
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	31,315,916	38,455,218	Electric/Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	2,661,082	1,505,665	Electric	
8	Transmission Plant (Estimated)	92,448	72,518	Electric	
9	Distribution Plant (Estimated)	2,252,406	1,885,428	Electric/Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)				
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	36,321,852	41,918,829		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	-58,440	228,449	Electric/Gas	
17					
18	Liquefied Natural Gas Acct 164003	1,061,769	859,255	Gas	
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	45,174,645	48,572,976		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2018	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains	188.50	11		
46	Losses				

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2019		2020		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
								2
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								44
				188.50	2	377.00	13	45
								46

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	LMUD T to T	5,004	186201		
3	Bonneville Power 28MW to Hilltop	18,953	186201	15,000	186201
4	Cyrq-redirect to Gonder	4,196	186201		
5	Caesars Northsys TSR		186201	30,000	186201
6	Peppermill 704B	443	186201		
7	Caesars North 704B	7,485	186201		
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	Company FZ Withdrawn	6,748	186201		
23	Company GF Amended & Restated	20,125	186201		
24	Company GK Amended & Restated	20,217	186201		
25	Company GL Contract Executed	28,668	186201	90,000	186201
26	Company GU Contract Executed	18,436	186201		
27	Company GV Contract Executed	4,793	186201		
28	Company GZ Cont Executed/Suspended	1,362	186201		
29	Company HB Contract Executed	3,314	186201		
30	Company HD Amended & Restated	5,660	186201	20,000	186201
31	Company HE Contract Executed	8,560	186201	15,000	186201
32	Company HF Withdrawn	3,292	186201	75,000	186201
33	Company HG Contract Executed	4,228	186201	150,000	186201
34	Company HH Withdrawn	5,092	186201	75,000	186201
35	Company HI Withdrawn	7,873	186201	75,000	186201
36	Company HJ Contract Executed	11,355	186201	80,000	186201
37	Company HK Contract Executed	9,583	186201	75,000	186201
38	Company HL Facility Study	7,063	186201	150,000	186201
39	Company HM Restudy System Impact	7,918	186201	150,000	186201
40	Company HN System Impact Study	1,633	186201		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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Transmission Service and Generation Interconnection Study Costs (continued)

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					
3					
4					
5					
6					
7					
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9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	Generation Studies				
22	Company HO System Impact Study	489	186201	75,000	186201
23	Company HP System Impact Study	3,111	186201	75,000	186201
24	Company HQ System Impact Study	2,432	186201	125,000	186201
25	Company HR System Impact Study	4,547	186201	75,000	186201
26	Company HS System Impact Study	2,770	186201	125,000	186201
27	Company HT System Impact Study	22,274	186201	75,000	186201
28	Company HU System Impact Study	2,791	186201	75,000	186201
29	Company HV System Impact Study	2,574	186201	75,000	186201
30	Company HW System Impact Study	4,576	186201	75,000	186201
31	Company HX System Impact Study	6,543	186201	75,000	186201
32	Company HY System Impact Study	4,957	186201	75,000	186201
33	Company HZ System Impact Study	2,436	186201	75,000	186201
34	Company IA System Impact Study	3,839	186201		
35					
36					
37					
38					
39					
40					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
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	Refer to footnote for Dkt Nos and Amort period						
2	Valmy AFUDC Adjustment	548,068		407	139,932	408,136	
3	Utah Power Co. Fixed Charges	16,058		557	16,058		
4	PG&E Intertie Reconnector	187,664		566	13,094	174,570	
5	PG&E Intertie	274,058		566	23,831	250,227	
6	Master Meter Projects	217,441	98,445	407	134,453	181,433	
7	Non Standard Metering Trial Program Opt Out	667,912		407	111,318	556,594	
8	Incremental Rate Case Expenses	1,909,826	274,915			2,184,741	
9	Obsolete Inventory	321,657		548	112,138	209,519	
10	Flexible Prepayment Program		2,083,876			2,083,876	
11	BU 1245 OPEB Buy-Down	625,040		926	208,347	416,693	
12	Regulatory Deferred Income Taxes	85,409,095	283,780,121	254, 282/3	369,189,216		
13	Kerotest Gas Valve Remediation	1,288,502		887	414,859	873,643	
14	Piñon Pine Combined Cycle	19,517,573		407	1,571,885	17,945,688	
15	Deferred Risk Management	13,496,223	5,402,205	244, 555	6,755,410	12,143,018	
16	NV Energize	16,214,708		407	4,132,013	12,082,695	
17	Ely Energy Center	2,229,964		407	371,660	1,858,304	
18	Merger Goodwill	79,973,350		930	2,883,950	77,089,400	
19	Emma/Blackhawk Projects	7,608,837		407	2,536,279	5,072,558	
20	Energy Efficiency Programs	959,696	23,541,912	254, 908	23,747,685	753,923	
21	Renewable Energy Programs	24,915,556	9,201,255	254, 557,	11,301,366	22,815,445	
22				908			
23	Energy Efficiency Implementation		2,954,918	254,	2,625,544	329,374	
24				440-444			
25	Cancelled Major Projects	10,180,282	6,421,538	407	7,047,995	9,553,825	
26	Plant Decommissioning Costs	14		254	14		
27	ON Line Expense Deferral	5,739,475	72,805	407	137,770	5,674,510	
28	Net Metering Rate Differences		734,279			734,279	
29	Deferred Fuel & Purchased Power		17,508,569	557	8,342,915	9,165,654	
30	Deferred Plant Operating Costs		6,418,120			6,418,120	
31	Diesel Units Net Book Value/Decommissioning	448,708		407	149,569	299,139	
32							
33							
34							
35							
36							
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43							
44	TOTAL :	272,749,707	358,492,958		441,967,301	189,275,364	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy		/ /	2017/Q4
FOOTNOTE DATA			

Schedule Page: 232 Line No.: 1 Column: a
Regulatory Dockets and Amortization periods:

Line No.	Description	PUCN Docket Numbers	Amortization Period
2	Valmy AFUDC Adjustment	85-532	11/1985 - 11/2020
3	Utah Power Co. Fixed Charges	87-1226	05/1988 - 06/2017
4	PG&E Intertie Reconductor	91-7079	01/1996 - 04/2031
5	PG&E Intertie	91-7079	07/1992 - 11/2028
6	Master Meter Projects	16-06007	01/2017 - 12/2019
7	Non Standard Metering Trial Program Opt Out	16-06006/7	01/2017 - 12/2022
8	Incremental Rate Case Expenses	*	*
9	Obsolete Inventory	16-06006	01/2017 - 12/2022
10	Flexible Payment Program	13-06002	*
11	BU 1245 OPEB Buy-Down	16-06006/7	01/2017 - 12/2019
12	Regulatory Deferred Income Taxes	Various	Various
13	Kerotest Gas Valve Remediation	16-06007	01/2017 - 12/2019
14	Piñon Pine Combined Cycle	03-12002	06/2004 - 05/2029
15	Deferred Risk Management	Various	Various
16	NV Energize	Various	Various
17	Ely Energy Center	16-06006	01/2017 - 12/2022
18	Merger Goodwill	03-12002	06/2004 - 05/2046
19	Emma/Blackhawk Projects	13-06002	01/2014 - 12/2019
20	Energy Efficiency Programs	Various	Various
21	Renewable Energy Programs	16-03004/17-03002	10/2016 - 09/2018
23	Energy Efficiency Implementation	16-03004/17-03002	10/2016 - 09/2018
25	Cancelled Major Projects	16-06006	01/2017 - 12/2022
26	Plant Decommissioning Costs	13-06002	*
27	ON Line Expense Deferral	14-05004/16-06006	01/2017 - 12/2052
28	Net Metering Rate Differences	17-07026	*
29	Deferred Fuel & Purchased Power	16-03004/17-03002	10/2016 - 09/2018
30	Deferred Plant Operating Costs	16-06006	*
31	Diesel Units Net Book Value/Decommissioning	16-06006	01/2017 - 12/2019

* Charges currently being deferred. Amortization period will be determined in the next Nevada jurisdictional regulatory rate review.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Prepaid Electric Call Option	24,615	101,762	555	50,452	75,925
2						
3	Pension related deferrals	128,060,674	4,463,503	219/228	22,127,928	110,396,249
4				926		
5	Asset Retirement Obligations	12,382,954	508,635	403	283,079	12,608,510
6						
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46						
47	Misc. Work in Progress	336,583				328,183
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	140,804,826				123,408,867

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Benefits	18,070,615	8,157,021
3	FAS109	6,156,957	300,042,927
4	Customer Advances	7,923,955	6,572,033
5	Grossups on CIAC, etc	5,590,319	3,135,930
6	Net Operating Loss	26,274,091	9,835,090
7	Other	26,129,202	14,328,118
8	TOTAL Electric (Enter Total of lines 2 thru 7)	90,145,139	342,071,119
9	Gas		
10	Benefits	4,125,285	2,058,767
11	FAS109	339,461	168,279
12	Customer Advances	595,681	284,680
13	Grossups on CIAC, etc	314,773	200,080
14			
15	Other	143,176	127,710
16	TOTAL Gas (Enter Total of lines 10 thru 15)	5,518,376	2,839,516
17	Valuation Allowance	-804,949	
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	94,858,566	344,910,635

Notes

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 234 Line No.: 7 Column: a

	Balance at Beginning of Year	Balance at End of Year
Detail of Electric - Other (Line 7)		
Bad Debt Reserve	\$ 237,390	\$ 21,755
Capital Lease Liability	11,927,159	7,113,648
General Accounting reserve	871,500	
Injuries and Damages reserve	681,098	832,285
Interest Rate Swap - Gain Amort	2,089,911	1,192,779
Mark to Market	4,725,731	2,561,717
Regulatory Liabilities	3,889,881	1,630,718
TRED Trust Reserve	1,706,530	975,217
Other	2	(1)
Total Electric - Other (Line 7)	\$ 26,129,202	\$ 14,328,118

Schedule Page: 234 Line No.: 15 Column: a

	Balance at Beginning of Year	Balance at End of Year
Detail of Gas - Other (Line 15)		
Bad Debt Reserve	\$ 425,358	\$ 297,783
General Accounting Reserve	-	-
Injuries and Damages Reserve	(289,824)	(173,894)
Regulatory Liabilities	7,642	3,821
Total Gas - Other (Line 15)	\$ 143,176	\$ 127,710

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy	(1) ☒ An Original	(Mo, Da, Yr)	End of 2017/Q4
	(2) ☐ A Resubmission	/ /	

CAPITAL STOCKS (Account 201 and 204)

1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of shares Authorized by Charter (b)	Par or Stated Value per share (c)	Call Price at End of Year (d)
1	Common	20,000,000	3.75	
2				
3				
4				
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Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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CAPITAL STOCKS (Account 201 and 204) (Continued)

3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.
5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
1,000	3,750					1
						2
						3
						4
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Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)

Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, Page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.

- (a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.
(b) Reduction in Par or Stated value of Capital Stock (Account 209): State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210): Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
(d) Miscellaneous Paid-in Capital (Account 211)-Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Account #211	
2		
3	Miscellaneous Paid in Capital	
4	- Investment of additional capital by parent company	
5	NV Energy, Inc.	920,771,103
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40	TOTAL	920,771,103

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other long-Term Debt.
2. In column (a), for new issues, give Commission authorization numbers and dates.
3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.
4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.
9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Account 221 - Long Term Debt Secured by General and Refunding Bonds:		
2	Washoe County NV Water Refund Rev 2016C	30,000,000	257,398
3	Washoe County, NV Wtr Fac Ref Rev Bds 2016D	25,000,000	216,342
4	Washoe County NV Water Refund Rev 2016E	25,000,000	216,342
5	Washoe Cty, NA Gas Fac Ref Rev Bds 2016A	58,700,000	570,122
6	Washoe County, NV Gas & Water Refund 2016B	60,230,000	569,977
7			-4,569,048 P
8	Humboldt County NV Pollution Ctrl 2016A	20,000,000	176,410
9	Washoe Cty NV Sierra Pacific Power 2016F	75,000,000	271,804
10	Washoe Cty NV Sierra Pacific Power 2016G	20,000,000	86,356
11	Humboldt Co. Revenue Bond Series 2016B	29,750,000	94,627
12	Debt in lines 2-7 approved by the PUCN in Dkt. 05-10024 2/06		
13	Debt in lines 8-11 approved by the PUCN in Dkt. 15-06041 8/15		
14	Subtotal Acct. #221	343,680,000	-2,109,670
15			
16	Account 222 - Reaquired Bonds		
17	Reacq Series 2016F	-75,000,000	-271,804
18	Reacq Series 2016G	-20,000,000	-86,356
19	Reacq Humboldt Series 2016B	-29,750,000	-94,627
20	Subtotal Acct. #222	-124,750,000	-452,787
21			
22	Account #224 - Other Long -Term Debt		
23	Debt Secured by General and Refunding Bonds:		
24	General and Refunding Mortgage Notes Series P 6.75% Approved in Dkt. 05-10024 02/06	325,000,000	4,546,105
25			87,750 D
26			-11,281,215 P
27	General and Refunding Mortgage Notes Series T 3.375% Approved in Dkt.12-07002 11/12	250,000,000	1,976,075
28			525,000 D
29	General and Refunding Mortgage Series U 2.60% Approved in Docket 15-06041 8/15	400,000,000	3,683,719
30			1,020,000 D
31	Subtotal-Acct. #224	975,000,000	557,434
32			
33	TOTAL	1,193,930,000	-2,005,023

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
						1
05/24/16	03/01/36	05/24/16	03/01/36	30,000,000	269,928	2
05/24/16	03/01/36	05/24/16	03/01/36	25,000,000	225,162	3
05/24/16	03/01/36	05/24/16	03/01/36	25,000,000	224,005	4
05/24/16	08/01/31	05/24/16	08/01/31	58,700,000	880,500	5
05/24/16	03/01/36	05/24/16	03/01/36	60,230,000	1,806,900	6
						7
05/24/16	10/01/29	05/24/16	10/1/29	20,000,000	250,000	8
05/24/16	03/31/36	05/24/16	03/31/36	75,000,000		9
05/24/16	03/31/36	05/24/16	03/31/36	20,000,000		10
05/24/16	03/31/36	05/24/16	03/31/36	29,750,000		11
						12
						13
				343,680,000	3,656,495	14
						15
						16
				-75,000,000		17
				-20,000,000		18
				-29,750,000		19
				-124,750,000		20
						21
						22
						23
06/28/07	07/01/37	06/28/07	07/01/37	251,742,000	16,992,586	24
						25
						26
08/15/13	08/15/23	08/15/13	08/15/23	250,000,000	8,437,500	27
						28
04/15/16	05/01/26	04/15/16	05/01/26	400,000,000	10,400,000	29
						30
				901,742,000	35,830,086	31
						32
				1,120,672,000	39,486,581	33

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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FOOTNOTE DATA			

Schedule Page: 256 Line No.: 17 Column: b

SPPC purchased 100% of the \$75M Washoe County NV Sierra Pacific Power 2016F Bond in May 2016 and are the sole holders of the Bonds until such time as SPPC determines to reoffer the Bonds to investors. The Bonds remain outstanding and have not been retired or cancelled. Original debt expense amortization costs on reacquired bonds are reported in account 189.

Schedule Page: 256 Line No.: 18 Column: b

SPPC purchased 100% of the \$20M Washoe County NV Sierra Pacific Power 2016G Bond in May 2016 and are the sole holders of the Bonds until such time as SPPC determines to reoffer the Bonds to investors. The Bonds remain outstanding and have not been retired or cancelled. Original debt expense amortization costs on reacquired bonds are reported in account 189.

Schedule Page: 256 Line No.: 19 Column: b

SPPC purchased 100% of the \$29.75M Humboldt County Revenue Bond Series 2016B in May 2016 and are the sole holders of the Bonds until such time as SPPC determines to reoffer the Bonds to investors. The Bonds remain outstanding and have not been retired or cancelled. Original debt expense amortization costs on reacquired bonds are reported in account 189.

Schedule Page: 256 Line No.: 24 Column: b

\$73,258,000 of the original \$325,000,000 redeemed December 2009.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	108,816,060
2		
3		
4	Taxable Income Not Reported on Books	
5	Customer Advances	8,309,196
6	Gross-ups on CIAC, Customer Advances, Trenching	1,798,288
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Tax Expense	55,512,411
11	Regulatory Asset - Pension Plan	17,634,424
12	Other Expenses Recorded on Books Not Deducted	10,406,091
13		
14	Income Recorded on Books Not Included in Return	
15	Amortization of Gross-ups	-2,784,213
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	Benefits	-12,649,463
21	Deferred Fuel	-65,933,078
22	Depreciation & Property Related	-77,672,459
23	Other Deductions on Return Not in Books	-12,780,695
24		
25		
26		
27	Federal Tax Net Income	30,656,562
28	Show Computation of Tax:	
29		
30	Federal Tax at 35%	10,729,797
31	Total Tax return true ups and other adjustments	-1,964,511
32	Transfer Payable to Net Operating Loss	-8,765,286
33	Total Calculated Tax expense	
34		
35	Operating (Account 409100)	95,328
36	Nonoperating (Account 409200)	-95,328
37	Total Federal Tax Expense Recorded in F/S	
38		
39		
40		
41		
42		
43		
44		

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy		/ /	2017/Q4
FOOTNOTE DATA			

Schedule Page: 261 Line No.: 12 Column: b

Other Expenses Recorded on Books Not Deducted

Ad valorem taxes	\$	593,302
Bond redemp & amort		1,771,887
Capital Leases		81,432
Deferred Conservation Programs		3,058,253
Goodwill		2,883,950
Injuries & Damages		2,017,267
Total Other Expenses Recorded on Books Not Deducted	\$	10,406,091

Schedule Page: 261 Line No.: 23 Column: b

Other Deductions on Return Not in Books

General accounting reserve	\$	(2,300,000)
Mark to Market		(773,215)
Miscellaneous Perm Expenses		(81,504)
Provision for Rate Refund		(1,083,101)
Regulatory Assets		(5,495,221)
Regulatory Liabilities		(2,792,347)
Reserve for Bad Debts		(255,307)
Total Other Deductions on Return Not in Books	\$	(12,780,695)

Schedule Page: 261 Line No.: 27 Column: b

Berkshire Hathaway Inc. includes Sierra Pacific Power Company in its United States Federal tax return. Sierra Pacific Power's provision for income taxes has been computed on a stand-alone basis.

Names of group members who will file a consolidated United States Federal Income Tax Return for the period 1/1/2017 - 12/31/2017:

Under Berkshire Hathaway Energy Co ("BHE"):

NV Energy, Inc. Sub-Group

Commonsite, Inc.	NVE Holdings, LLC
GPSF-B	NVE Insurance Co, Inc.
Lands of Sierra, Inc.	Pinon Pine Corporation
Nevada Electric Investment Company	Pinon Pine Investment Company
Nevada Power Company dba NV Energy	Sierra Gas Holding Company
NV Energy, Inc. fka Sierra Pacific Resources	Sierra Pacific Power Company dba NV Energy

BHE Sub-Group:

ABA Holding, LLC	CE Red Island Energy LLC	Home Trust Company
ABA Management, L.L.C.	CE Salton Sea Inc	HomeServices Insurance Agency, LLC
Alamo 6 Solar Holdings, LLC	CE Texas Energy, LLC	HomeServices Insurance, Inc
Alamo 6, LLC	CE Texas Fuel LLC	HomeServices Lending, LLC
Alaska Gas Transmission Company, LLC	CE Texas Pipeline LLC	HomeServices MidAtlantic, LLC
Allie Beth Allman Real Estate, Ltd	CE Texas Power LLC	HomeServices Northeast, LLC
Apex Home Maintenance, LLC	CE Texas Resources LLC	HomeServices of Alabama, Inc.
Arizona HomeServices, LLC	CE Turbo LLC	HomeServices of America, Inc
Berkshire Hathaway Energy Company	Champion Realty, Inc	HomeServices of California, Inc
BG Energy Holding Company LLC	Chancellor Title Services, Inc	HomeServices of Colorado, LLC
BHE AC Holding, LLC	Columbia Title of Florida, Inc	HomeServices of Connecticut, LLC
BHE America Transco, LLC	Commonsite, Inc.	HomeServices of Florida, Inc

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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FOOTNOTE DATA			

BHE California Utility Holdco, LLC	Conejo Energy Company	HomeServices of Georgia, LLC
BHE Canada LLC	Connecticut Referral Group, L.L.C.	HomeServices of Illinois Holdings, LLC
BHE Geothermal, LLC	Cordova Energy Company, LLC	HomeServices of Iowa, Inc
BHE Hydro, LLC	Cordova Funding Corporation	HomeServices of Kentucky, Inc
BHE Midcontinent Transmission Holdings LLC	CTHM, L.L.C.	HomeServices of MOKAN, LLC
BHE Renewables, LLC	CTRE, L.L.C.	HomeServices of Nebraska, Inc
BHE Solar, LLC	Dakota Dunes Development Company	HomeServices of New Jersey, LLC
BHE Southwest Transmission Holdings LLC	DCCO, Inc	HomeServices of New York, LLC
BHE Texas Transco, LLC	Del Ranch Company	HomeServices of Oregon, LLC
BHE U.K. Electric, Inc	Denver Rental, LLC	HomeServices of Texas, LLC
BHE U.K. Inc	Desert Valley Company	HomeServices of the Carolinas, Inc
BHE U.K. Power, Inc	DG-SB Project Holdings, LLC	HomeServices of Washington, LLC
BHE U.S. Transmission, LLC	Edina Financial Services, Inc	HomeServices of Wisconsin, LLC
BHE Wind, LLC	Edina Realty Insurance, LLC	HomeServices Referral Network, LLC
BHER Santa Rita Holdings, LLC	Edina Realty Referral Network, Inc	HomeServices Relocation, LLC
BHES CSG Holdings, LLC	Edina Realty Title, Inc	HomeSvc of IL LLC d/b/a Koenig & Strey GMAC RE
BHH Affiliates, LLC	Edina Realty, Inc	Houlihan Lawrence Affiliates, LLC
BHH KC Real Estate, LLC	Elmore Company	Houlihan Lawrence Commercial Real Estate Group, LLC
Big Spring Pipeline Company	Energy West Mining Company	Houlihan/Lawrence Inc.
Bishop Hill Energy II, LLC	Esslinger-Wooten-Maxwell, Inc	HS Franchise Holding, LLC
Bishop Hill II Holdings, LLC	E-W-M Referral Services, Inc.	HSGA Real Estate Group, L.L.C.
Bon Air/Long & Foster Title Agency, LLC	F&R/T LLC	HSW Affiliates Holding, LLC
BRER Affiliates, LLC	Falcon Power Operating Company	Huff Commercial Group, LLC
BRER Real Estate Services, LLC	FFR, Inc	Huff-Drees Realty, Inc
CalEnergy Company, Inc	First Network Realty, Inc.	IES Holding II LLC
CalEnergy Generation Operating Company	First Realty Group, Inc.	IMO Company, Inc
CalEnergy International Services, Inc	First Realty, Ltd	Imperial Magma LLC
CalEnergy Minerals LLC	First Reserve Insurance, Inc	Intero Franchise Services, Inc.
CalEnergy Operating Corporation	First Weber Illinois, LLC	Intero Real Estate Holdings, Inc.
CalEnergy Pacific Holdings Corp	First Weber, Inc.	Intero Real Estate Services, Inc.
California Energy Development Corporation	Florida Network LLC	Intero Referral Services, Inc.
California Energy Management Company	Florida Network Property Management, LLC	Interwest Mining Company
California Energy Yuma Corporation	For Rent, Inc	Iowa Realty Company, Inc
California Title Company	FR Kingfisher Holdings II, LLC	Iowa Realty Insurance Agency, Inc
Capitol Title Company	FR Mariah Holdings II, LLC	Iowa Title Company
CBSHome Commerical, LLC	FRTC, LLC	J.S. White Associates, Inc
CBSHome Real Estate Company	FSRI Holdings, Inc	JBRC, Inc
CBSHome Real Estate of Iowa, Inc	Geronimo Community Solar Gardens Holding Company, LLC	Jim Huff Realty, Inc.
CE Black Rock Holdings LLC	Geronimo Community Solar Gardens, LLC	JRHBW Realty, Inc d/b/a/ RealtySouth
CE Butte Energy Holdings LLC	Gibraltar Title Services, LLC	Jumbo Road Holdings, LLC
CE Butte Energy LLC	Glenrock Coal Company	Kansas City Title, Inc
CE Electric (NY), Inc	GPSF-B	Kelly Associates Real Estate, Inc.
CE Gen Oil Company	Grande Prairie Wind, LLC	Kelly Associates Referral Network LLC
CE Gen Pipeline Corporation	Greystone Partners of Virginia, LLC	Kentucky Residential Referral, LLC
CE Gen Power Corporation	Guarantee Appraisal Corporation	Kentwood City Properties, LLC
CE Generation LLC	Guarantee Real Estate	Kentwood Commercial, LLC
CE Geothermal, Inc.	HMSV Financial Services, Inc	Kentwood DTC, LLC
CE International Investments, Inc	HN Real Estate Group N.C., Inc	Kentwood Real Estate Services, LLC
CE Leathers Company	HN Real Estate Group, LLC	Kentwood, LLC
CE Obsidian Energy LLC	HN Referral Corporation	Kern River Funding Corporation
CE Obsidian Holding LLC	Home Capital Group Inc	Keystone Partners, LLC
CE Red Island Energy Holdings LLC	Home Service Connections, LLC	KR Acquisition 1, LLC
KR Acquisition 2, LLC	Northern Natural Gas Company	S.W. Hydro, Inc.
KR Holding, LLC	Novatus Texas Holdings, LLC	Sage Title Group, LLC
L&F/Fonville Morisey Real Estate, LLC	NRS Referral Services, LLC	Salton Sea Brine Processing Company
L&F/Fonville Morisey Title, LLC	NV Energy, Inc. fka Sierra Pacific Resources	Salton Sea Funding Corporation
Lands of Sierra, Inc.	NVE Holdings, LLC	Salton Sea Minerals Corporation
Larabee School of Real Estate &	NVE Insurance Co, Inc.	Salton Sea Power Company

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Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

Insurance, Inc	NW Referral Services, LLC	Salton Sea Power Generation Company
LFFS, Inc.	O.E. Merger Sub II, LLC	Salton Sea Power LLC
Long & Foster Closing Services, LLC	O.E. Merger Sub III, LLC	Salton Sea Royalty Company
Long & Foster Institute of Real Estate, Inc.		
Long & Foster Insurance Agency, Inc.	O.E. Merger Sub Inc.	San Felipe Energy Company
Long & Foster Licensing Company, Inc.	Pacific Minerals, Inc	Saranac Energy Company, Inc
Long & Foster Mortgage Ventures, Inc.	PacifiCorp	SCS Realty Investment Group, LLC
Long & Foster Real Estate Ventures, Inc.	PCG Agencies, Inc.	SECI Holdings, Inc
Long & Foster Real Estate, Inc.	PCRE, L.L.C.	Settlement Professionals, LLC
Long & Foster Settlement Services, LLC	Pearl Solar Holding, LLC	Sierra Gas Holding Company
M & M Ranch Acquisition Company LLC	Pearl Solar, LLC	Sierra Pacific Power Company dba NV Energy
M & M Ranch Holding Company LLC	Pickford Escrow Company, Inc	Solar San Antonio LLC
Magma Land Company I	Pickford Real Estate, Inc	Solar Star 3, LLC
Magma Power Company	Pickford Services Company, Inc	Solar Star California XIX, LLC
Marshall Wind Energy Holdings, LLC	Pilot Butte, LLC	Solar Star California XX, LLC
Marshall Wind Energy, LLC	Pinon Pine Corporation	Solar Star Funding, LLC
MEC Construction Services Company	Pinon Pine Investment Company	Solar Star Projects Holdings, LLC
MEHC Insurance Services Ltd.	Pinyon Pines I Holding Company, LLC	Southwest Relocation, LLC
MEHC Investment, Inc	Pinyon Pines II Holding Company, LLC	SSC XIX, LLC
MEHC Merger Sub Inc	Pinyon Pines Projects Holding, LLC	SSC XX, LLC
Merlin Realty Technologies, LLC	Pinyon Pines Wind I, LLC	The Escrow Firm
MES Holding, LLC	Pinyon Pines Wind II, LLC	The Kentwood Company at Cherry Creek, LLC
Metro Referral Associates, Inc.	PNW Referral, LLC	The Long & Foster Companies, Inc.
MHC Investment Company	PPW Holdings LLC	The Referral Company
MHC, Inc	Preferred Carolinas Realty, Inc	Thoroughbred Title Services, LLC
Mid-America Referral Network, Inc.	Preferred Carolinas Title Agency, LLC	TIAC LLC
MidAmerican Central California Transco LLC	Premier Service Abstract, LLC	TitleSouth, LLC
MidAmerican Energy Company	Priority Title Corporation	TLTC LLC
MidAmerican Energy Machining Services LLC	Professional Referral Organization, Inc	Topaz Solar Farms, LLC
MidAmerican Energy Services, LLC	Prosperity Home Mortgage, LLC	TPZ Holding, LLC
MidAmerican Funding, LLC	Pru-One, Inc.	TRMC LLC
MidAmerican Geothermal Development Corp	Quad Cities Energy Company	Two Rivers, Inc
MidAmerican Wind Tax Equity Holdings, LLC	Real Estate Knowledge Services, L.L.C.	TX Jumbo Road Wind, LLC
Midland Escrow Services, Inc	Real Estate Links, LLC	VPC Geothermal LLC
Mid-States Title Insurance Agency, Inc.	Real Estate Referral Network, Inc	Vulcan Power Company
Midwest Capital Group, Inc	Real Living Real Estate, LLC	Vulcan/BN Geothermal Power Company
Midwest Power Transmission Arkansas LLC	Reece & Nichols Alliance, Inc	Wailuku Holding Company LLC
Midwest Power Transmission Iowa LLC	Reece & Nichols Insurance, LLC	Wailuku Investment LLC
Midwest Realty Ventures, LLC	Reece & Nichols Realtors, Inc	Wailuku River Hydroelectric Power Co, Inc.
MTL Canyon Holdings LLC	Reece Commercial, Inc.	Walker Jackson Mortgage Corporation
Nebraska Land Title & Abstract Company	Referral Associates of Georgia, LLC	Walnut Ridge Wind, LLC
Nebraska Referral, Inc.	Referral Network of Gloria Nilson, LLC	Weathervane Referral Network, Inc.
Nevada Electric Investment Company	Referral Network of NY/NJ, LLC	
Nevada Power Company dba NV Energy	Relocation Advantage Partners, LLC	
New Jersey Realty Services, LLC	RGS Settlements of Pennsylvania, LLC	
Niguel Energy Company	RGS Title of Baltimore, LLC	
NNGC Acquisition LLC	RGS Title, LLC	
Norcon Holdings, Inc	RHL Referral Company, LLC	
North Country Gas Pipeline Corp.	Roberts Brothers, Inc	
Northern Consolidated Power, Inc	Roy H. Long Realty Company, Inc	

With respect to members of the BHE Sub-Group, BHE requires all subsidiaries to pay to or receive from BHE an amount of tax based primarily on the stand-alone method of allocation. The computation includes all tax benefits from tax deductions stemming from cost borne by utility customers.

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All Other Affiliates:

Acme Brick Company	TOHVT Development, Inc.	Cavalier Homes, Inc.
Acme Brick DFW, Inc.	TXVT Development, Inc.	Fontana Wood Products, Inc.
Acme Brick Sales Company	Van Enterprises, Inc.	CMH Homes, Inc.
Acme Ochs Brick and Stone, Inc.	VNDR Development, Inc.	CMH of KY, Inc.
Innovative Building Products, Inc	VT Insurance Acquisition Sub Inc.	CMH Parks, Inc.
Alpha Cargo Motor Express, Inc	The Ben Bridge Corporation	Chatwell, Inc.
Acme Brick Tile & Stone, Inc. (fka	Ben Bridge Jeweler, Inc.	Freedom Warehouse Corp.
Brick Acquisition Company)		
Acme Building Brands, Inc	Berkshire Hathaway Credit	Vanderbilt ABS Corp.
	Corporation	
Acme Investment Company	BH Columbia Inc.	Vanderbilt Mortgage and Finance,
		Inc.
Acme Management Company	Berkshire Hathaway Finance	Vanderbilt SPC, Inc.
	Corporation	
Acme Services Company, L.P.	Berkshire Hathaway Inc.	Vanderbilt Property&Casualty
		Insurance Co., Ltd.
Denver Brick Company	BH Credit LLC	Homefirst Agency, Inc.
Justin Industries, Inc.	Railsplitter Holdings Corporation	21st Communities, Inc.
AEG Processing Center No. 35, Inc.	Benjamin Moore & Co.	21st Mortgage Corporation
AEG Processing Center No. 58, Inc.	Complementary Coatings Corporation	Henley Holdings, LLC
Applied Processing Center No. 60,	Eco Color Company	21 SPC, Inc.
Inc.		
American Employers Group, Inc.	The Indecor Group, Inc.	Clayton Homes, Inc.
Applied Group Insurance Holdings,	Burlington Northern Santa Fe, LLC	CMH Capital, Inc.
Inc.		
Applied Investigations Inc.	FreightWise, Inc.	CMH Services, Inc.
Applied Logistics, Inc.	Transportation Technology Services,	Clayton Education Corp.
	Inc.	
Applied Premium Finance, Inc.	Burlington Northern Santa Fe	Cort Business Services Corporation
	Insurance Company, Ltd.	
Applied Risk Services of New York,	BNSF Logistics International, Inc.	Central States of Omaha Companies,
Inc.		Inc.
Applied Risk Services, Inc.	Royal Cargo Line, Inc.	Central States Indemnity Co. of
		Omaha
AU Holding Company, Inc.	Albacor Shipping (USA) Inc.	CSI Life Insurance Company
Applied Underwriters, Inc.	BNSF Railway Company	Roxell USA, Inc.
AU Captive Risk Assurance Co.	Bayport Systems, Inc.	CTB Credit Corp
BH, LLC	Burlington Northern Santa Fe	CTB Inc.
	Manitoba, Inc.	
Berkshire Indemnity Group Inc.	Los Angeles Junction Railway	CTB International Corp
	Company	
Combined Claims Services, Inc.	Star Lake Railroad Company	Ironwood Plastics Inc
Coverage Dynamics Group, Inc.	The BN and SF Railway de Mexico,	CTB IW INC
	S.A. de C.V.	
Commercial General Indemnity, Inc.	The Zia Company	CTB Midwest Inc
California Insurance Company	Santa Fe Pacific Pipeline Holdings,	CTB MN Investments
	Inc.	
Continental Indemnity Company	Burlington Northern Santa Fe	Meyn LLC
	British Columbia, Ltd.	
Applied Underwriters Captive Risk	Pine Canyon Land Company	International Dairy Queen, Inc.
Assurance Company, Inc.		
Illinois Insurance Company	Santa Fe Pacific Insurance Company	American Dairy Queen Corporation
North American Casualty Co.	Santa Fe Pacific Railroad Company	DQF, Inc.
Promesa Health, Inc.	Western Fruit Express Company	DQGC, Inc.
Pennsylvania Insurance Company	Burlington Northern Railroad	Unified Supply Chain, Inc.
	Holdings, Inc.	
Strategic Staff Management, Inc.	BNSF Railway International	DQ Funding Corporation
	Services, Inc.	
Texas Insurance Company	BN Leasing Corporation	Dairy Queen Of Georgia, Inc.
121 Development, Inc.	Midwest Northwest Properties, Inc.	Karmelkorn Shoppes, Inc.
2150 Cobb Development, Inc.	Santa Fe Pacific Pipelines, Inc.	Orange Julius Of America
2701 Camelback Development, Inc.	BNSF Communications, Inc.	Dairy Queen Corporate Stores, Inc.
6991 Development, Inc.	BNSF Spectrum, Inc.	DQ Managed Stores, Inc.
Berkshire Hathaway Automotive Inc.	Borsheim Jewelry Company, Inc	DQ Wholly-Owned Stores, Inc.
BCC Development, Inc.	Brooks Sports, Inc.	DQ Joint Venture Stores, Inc.
BHA Real Estate Holdings, LLC	Total Quality Apparel Resources	PJR Management, Inc.
Borrego Holdings, Inc.	The Buffalo News, Inc.	The Fechheimer Brothers Co.
BWVT Motors, Inc.	Business Wire, Inc.	Nationwide Uniforms
Courtesy Dealership Property, Inc.	Charter Brokerage Holdings Corp.	Fruit of the Loom, Inc.
DAA Development, Inc.	DL Trading Holdings I, Inc.	Union Underwear Co., Inc
Dynamic Development, Inc.	Clayton Commercial Buildings, Inc.	Cumberland Asset Management, Inc.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

FFBH Development, Inc.	CMH Hodgenville, Inc.	Fruit of the Loom Direct, Inc.
HFWBH Development, Inc.	CMH Manufacturing, Inc.	Vanity Fair, Inc.
MPP Administrators, Inc.	CMH Set and Finish, Inc.	VFI-Mexico, Inc.
MPP Co., Inc.	CMH Manufacturing West, Inc.	The BVD Licensing Corporation
MVVT Development, Inc.	AL/TEX Homes, Inc.	Russell Athletic Corporation
Old United Casualty Company	BR Agency, Inc.	Martin Mills, Inc.
PFVT Development, Inc.	Giles Industries, Inc.	Camp Manufacturing Company
SFVT Development, Inc.	Southern Energy Homes, Inc.	Leesburg Yarn Mills, Inc.
SN Management, Inc.	CMH Transport, Inc.	Rabun Apparel, Inc.
FTL Regional Sales Co., Inc.	BH Shoe Holdings, Inc.	Marmon Crane Services, Inc.
Union Sales, Inc.	Vision Retailing, Inc.	Marmon Tubing, Fittings & Wire Products, Inc.
Fruit of the Loom Trading Company	American All Risk Insurance Services Inc.	Marmon Engineered Components Company
Fruit of the Loom, Inc. (Sub)	American Commercial Claims Administrators Inc	Marmon Retail Technologies Company
Forest River Financial Services, Inc.	Brookwood Insurance Company	Marmon Wire & Cable, Inc.
Forest River Holdings, Inc.	Berkshire Hathaway Homestate Insurance Company	Lockwood Street Urban Renewal Corporation
Forest River, Inc.	Continental Divide Insurance Company	Ecodyne Corporation
Forest River Manufacturing LLC	Cypress Insurance Company	J.L. Mining Company
Mapletree Transportation, Inc.	Oak River Insurance Company	Fontaine Truck Equipment Company LLC
Priority One Financial Services, Inc.	Redwood Fire and Casualty Insurance Company	Marmon Retail Products, Inc.
Veritas Insurance Group, Inc.	D.I. Properties Inc.	Morgantown-National Supply, Inc.
FlightSafety Capital Corp.	ITTI Group USA Holdings, Inc.	Procrane Holdings, Inc.
FlightSafety Development Corp.	Ingersoll Cutting Tool Company	RCP Investment, Inc.
FlightSafety International Inc.	ITTI Investment Holdings, Inc.	Tucker Safety Products, Inc.
FlightSafety New York, Inc.	Iscar Metals Inc.	Marmon Retail Store Equipment LLC
FlightSafety Properties, Inc.	Taegutec Inc.	Artform International Inc.
FlightSafety Services Corporation	Tool-Flo Manufacturing, Inc.	DCI Marketing Inc.
Garan Central America Corp.	Boot Royalty Company	Cannon Equipment LLC
Garan Incorporated	Chippewa Shoe Company	Marmon Merchandising Holdings, Inc.
Garan Manufacturing Corp.	Footwear Investment Company	Marmon Beverage Technologies, Inc.
Garan Services Corp	H.J. Justin & Sons, Inc.	Cornelius Renew, Inc.
Boat Owners Association of the United States	Justin Belt Company, Inc.	3Wire Group Inc.
Criterion Insurance Agency	Justin Brands, Inc.	Cornelius Inc.
GEICO Corporation	Justin Boot Company	HG-Power Plant. Inc.
Government Employees Financial Corp.	J.S Justin, Inc.	Marmon Energy Services Company
GEICO Insurance Agency	Nocona Boot Company	UTLX Company
GEICO Products, Inc.	Tony Lama Company	Marmon Foodservice Technologies LLC
International Insurance Underwriters, Inc.	Johns Manville Corporation	Campbell Hausfeld Holdings. Inc.
Maryland Ventures, Inc..	Johns Manville, Inc.	Western Builders Supply, Inc.
Boat America Corporation	Seventeenth Street Realty, Inc.	Penn Coal Land, Inc.
Boat/U.S, Inc.	Johns Manville China, Ltd.	TRH Holding Corp.
Plaza Financial Services Co.	Jordan's Furniture, Inc.	CCC Lonestar LLC
Plaza Resources Co.	Albecca, Inc.	Marmon Holdings, Inc.
Top Five Club, Inc.	Active Organics, Inc.	Webb Wheel Products, Inc.
GEICO Marine Insurance Company	Lubrizol Inter-Americas Corporation	Perfection Hy-Test Company
GEICO Advantage Insurance Company	Lubrizol Advanced Materials China, Inc.	Marathon Suspension Systems, Inc.
GEICO Casualty Co.	The Lubrizol Corporation	Fontaine Trailer Company LLC
GEICO Choice Insurance Company	Chemtool Incorporated	Fontaine Modification Company
GEICO General Insurance Co.	Lubrizol Specialty Products, Inc.	Fontaine Fifth Wheel Company
Government Employees Insurance Co.	Lubrizol Advanced Materials Holding Corporation	Fontaine Commercial Trailer, Inc.
GEICO Indemnity Co.	Lubrizol Advanced Materials International, Inc.	Fontaine Engineered Products, Inc.
GEICO Secure Insurance Company	Lipotec Group Corp.	Marmon-Herrington Company
General Re Corporation	Lubrizol Enterprises, Inc.	Triangle Suspension Systems, Inc.
Elm Street Corporation	Lubrizol International Management Corporation	Fontaine Spray Suppression Company
GRD Holdings Corporation	Lubrizol Overseas Trading Corporation	TSE Brakes, Inc.
Gen Re Intermediaries Corporation	LSP Holding, Inc.	Union Tank Car Company
General Re New England Asset Management	MPP Pipeline Corporation	Uni-Form Components Co.

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Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Genesis Management and Insurance Services Corporation	Noveon Hilton Davis, Inc.	Marmon Distribution Services, Inc.
General Star Management Company	Lubrizol Advanced Materials, Inc.	Railserve, Inc.
United States Aviation Underwriters, Incorporated	Lubrizol Oilfield Solutions, Inc.	Worldwide Containers, Inc.
General Re Financial Products Corporation	P Chem, Inc.	Exsif Worldwide, Inc.
General Reinsurance Corporation	Lubrizol Advanced Materials Gibraltar, Inc.	McLane Southern, Inc.
Faraday Capital Limited	Particle Sciences, Inc.	McLane Western, Inc.
Genesis Insurance Company	Syrgis Holdings, Inc.	McLane Beverage Distribution, Inc.
General Star Indemnity Company	Vesta Funding, Inc.	McLane Beverage Holding, Inc.
General Star National Insurance Company	Vesta Intermediate Funding, Inc.	McLane Minnesota, Inc.
General Re Life Corporation	ExtruMed, Inc.	McLane Ohio, Inc.
IdeaLife Insurance Company	SSP-SiMatrix Inc.	McLane Express, Inc.
Helzberg's Diamond Shops, Inc.	Lubricant Investments, Inc.	JDS Properties, Inc.
HDS Redevelopment Corporation	Warwick Chemicals USA, Inc.	Intrepid JSB, Inc.
H. H. Brown Shoe Company, Inc.	Marmon Water, Inc.	International Traders, Inc.
First American Carriers, Inc.	Floors, Inc.	QS Partners LLC
Meadowbrook Meat Company, Inc.	NFM of Kansas, Inc.	Brainty Toys, Inc.
McLane New Jersey, Inc.	LMG Ventures, LLC	OTC Brands, Inc.
Kahn Ventures, Inc.	Nebraska Furniture Mart, Inc.	OTC Direct, Inc.
Empire Distributors, Inc.	NFM SERVICES, LLC	Mindware Corporation
Empire Distributors of North Carolina, Inc.	Homemakers Plaza, Inc.	MW Wholesale, Inc.
Baroness Small Estates, Inc.	TXFM, Inc.	Oriental Trading Company, Inc.
Horizon Wine & Spirits - Nashville, Inc.	WMC Corp.	OTC Worldwide Holdings, Inc.
Horizon Wine & Spirits - Chattanooga, Inc.	First Berkshire Hathaway Life Insurance Company	Smilemakers, Inc.
Delta Wholesale Liquors, Inc.	Berkshire Hathaway Life Insurance Company of Nebraska	Smilemakers Canada Inc.
Salado Sales, Inc.	BHG Life Insurance Company	BH Media Group, Inc.
McLane Foodservice, Inc.	Ringwalt & Liesche Co.	BH Media Group Holdings, Inc.
McCarty-Hull Cigar Company, Inc.	Brilliant National Services, Inc.	Omaha World-Herald Company
Professional Datasolutions, Inc.	Soco West, Inc.	World Investments, Inc.
Claims Services, Inc.	Whittaker, Clark & Daniels, Inc.	WPLG, Inc.
M & C Products, Inc.	L.A. Terminals, Inc.	TPC European Holdings, LTD.
Transco, Inc.	BHG Structured Settlements, Inc.	TPC North America, Ltd.
McLane Company, Inc.	Resolute Management Inc.	The Pampered Chef, Ltd.
McLane Eastern, Inc.	International American Group Inc.	Precision Steel Warehouse - Charlotte
McLane Midwest, Inc.	Northern States Agency, Inc.	Precision Steel Warehouse, Inc.
McLane Suneast, Inc.	Finial Holdings, Inc.	Precision Brand Products, Inc.
McLane Mid-Atlantic, Inc.	GUARDco, Inc.	R.C. Willey Home Furnishings
C & R Insurance Services, Inc.	Affiliated Agency Operations Co.	Richline Group, Inc.
Medical Protective Finance Corporation	Hawthorn Life International, Ltd.	Hallmark Sweet, Inc.
The Medical Protective Company	Consolidated Health Plans Inc.	Stern/Leach Company
Medical Protective Insurance Services, Inc.	Affordable Housing Partners, Inc.	Rio Grande, Inc.
Princeton Advertising & Marketing Group, Inc.	Berkshire Hathaway Global Insurance Services, LLC	See's Candies, Inc.
PLICO Financial, Inc.	Berkshire Hathaway Specialty Concierge, LLC	Sees Candy Shops, Incorporated
PLICO	CoverYourBusiness.com Inc.	BHSF, Inc.
PLICO Sponsored Captive Insurance - Cell 1	Berkshire Hathaway Direct Insurance Company	ScottCare Corporation
PLICO Sponsored Captive Insurance Co.	WestGUARD Insurance Company	The Scott Fetzer Company
Alexander Road Insurance Agency, Inc.	Berkshire Hathaway Assurance Corporation	Campbell Hausfeld/Scott Fetzer Company
Princeton Insurance Company	EastGUARD Insurance Company	Adalet/Scott Fetzer Company
MedPro Group, Inc.	National Liability & Fire Insurance Company	Western/Scott Fetzer Company
Princeton Risk Protection, Inc.	National Indemnity Company of Mid-America	Halex/Scott Fetzer Company
Red River Providers Association RPG	National Fire & Marine Insurance Company	Stahl/Scott Fetzer Company
Ridgeline Captive Management, Inc.	National Indemnity Company	SFEG Corp.
MedPro Risk Retention Services, Inc.	Atlanta International Insurance Company	Wayne/Scott Fetzer Company

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Somerset Services, Inc.	Berkshire Hathaway Specialty Insurance Company	Carefree/Scott Fetzer Company
Accurate Installations, Inc.	Columbia Insurance Company	Scott Fetzer Financial Group, Inc.
Benson, Ltd.	NorGUARD Insurance Company	UCFS Europe Company
Benson Industries, Inc.	Commercial Casualty Insurance Company	BH Finance, Inc.
BuilderMT, Inc.	Unione Italiana Reinsurance Company of America, Inc.	United Consumer Financial Services Company
Cubic Designs, Inc.	Finial Reinsurance Company	United Direct Finance, Inc.
Ellis & Watts Global Industries, Inc.	National Indemnity Company of the South	World Book, Inc.
Hohmann & Barnard, Inc.	AmGUARD Insurance Company	World Book Encyclopedia, Inc.
MiTek Holdings, Inc.	BNJ NetJets, Inc.	World Book/Scott Fetzer Company
HeatPipe Technology, Inc.	Executive Jet Management, Inc.	SHX Flooring, Inc.
Kova Solutions, Inc.	NetJets Aviation, Inc.	Shaw International Services, Inc.
MiTek Industries, Inc.	NetJets Europe Holdings, LLC	Pro Installations, Inc.
M&M Tradition Holdings Corp.	NetJets Inc.	Shaw Contract Flooring Services, Inc.
Miller-Sage, Inc.	NetJets International, Inc.	Spectra Contract Flooring Puerto Rico, Inc.
Rush Air Inc	NetJets Large Aircraft, Inc.	Shaw Industries Group, Inc.
SidePlate Systems, Inc.	NetJets Sales, Inc.	Shaw Industries, Inc.
SSS Acquisition Sub, Corp	NetJets Services, Inc.	Shaw Diversified Services, Inc.
SSS Acquisition Inc.	NetJets U.S., Inc.	Shaw Transport, Inc.
TBS USA, Inc.	NJE Holdings, LLC	Shaw Floors, Inc.
TMI Climate Solutions, Inc.	NJI Sales, Inc.	Shaw Retail Properties, Inc.
MiTek USA, Inc.	Marquis Jet Partners, Inc.	Shaw Funding Company
The Wilkins Corporation	Marquis Jet Holdings, Inc.	Star Furniture Company
121 Acquisition Co., LLC	DragonFly Aeronautics LLC	CJE II
Mouser Electronics, Inc.	NSS Technologies Inc	PCC Rollmet Inc
Norvell Electronics, Inc	Metalac Fasteners Inc	Rathgibson Holding Co LLC
Sager Electrical Supply Co. Inc	FTI Manufacturing Inc	Press Forge Company
Astrex Holding Company	Fatigue Technology Inc	Alu-Forge, Inc
Astrex Electronics, Inc	Howell Penncraft, Inc.	Wyman Gordon Pennsylvania LLC
TTI, Inc.	Designed Metal Connections, Inc.	Wyman Gordon Forgings Cleveland Inc
Gateway Underwriters Agency, Inc.	Permaswage Holdings, Inc.	McWilliams Forge Company
U.S. Investment Corporation	SPS International Investment Company	Hackney Ladish Inc
United States Liability Insurance Company	Huntington Alloys Corporation	Texas Honing Inc
Mount Vernon Fire Insurance Company	Special Metals Corporation	Aerocraft Heat Treating Co Inc
Mount Vernon Specialty Insurance Company	Caledonian Alloys Inc	Dickson Testing Co Inc
Radnor Specialty Insurance Company	SOS Metals, Inc.	BTM Manufacturing LP
U.S. Underwriters Insurance Co.	SOS Metals San Diego, LLC	Wyman SC Inc
Blue Chip Stamps, Inc.	Primus International Inc	PCC Flow Technologies Holdings Inc
Montana Retail Properties, Inc.	Primus International Holding Company	Environment One Corporation
MS Property Company	Accra Manufacturing Inc	PCC Flow Technologies Inc.
AJF Warehouse Distributors, Inc.	Exacta Aerospace Inc	SPS Technologies LLC
XTRA Finance Corporation	Aerospace Dynamics International Inc	Cannon Muskegon Corporation
XTRA Intermodal, Inc.	University Swaging Corporation	Greenville Metals Inc
RENTCO Trailer Corporation	Klune Industries Inc	Avibank Manufacturing Inc
X-L-Co., Inc.	Farrow Machine & Manufacturing Co Inc	AAA Aircraft Supply
XTRA Corporation	Progressive Incorporated	Innovative Coatings Technology Corporation
XTRA Companies, Inc.	Synchronous Aerospace Group	Klune Holdings Inc
Precision Castparts Corp	Stratoflight	LJ Aero Holdings Inc
Precision MO Corp	Compass Aerospace Northwest Inc	LJ Synch Holdings Inc
Hamilton Aviation Inc	Brittain Machine Inc	THI Acquisition Inc
PCC Structurals Inc	Weaver Manufacturing Inc	TIMET Asia Inc
Composites Horizons LLC	Fortner Aerospace Manufacturing Inc.	TMCA International Inc
Atlantic Precision Inc	Helicomb International Inc	ELIM/STAFF
PCC Specialty Products Inc	Protective Coating Inc	Duracell U.S. Operations Inc
JL Fiber Services Inc	Southwest United Industries Inc	Duracell Distributing Inc.
Wyman Gordon Company	Plasma Coating Corporation	Duracell Manufacturing Co.
Precision Founders Inc	Ken's Spray Equipment, Inc.	The Duracell Company Inc.
Wyman Gordan Investment Castings Inc	A.E. Company, Inc.	Clayton Properties Group II, Inc.
Shultz Steel Company	Noranco Manufacturing (USA) Ltd.	SCHILL Loans, Inc.
Carlton Forge Works	Andrews Laser Works Corporation	Schulz Investment Corporation
Arcturus Manufacturing Corporation	Titanium Metals Corporation	SXP CRA-OCTG Inc.
Wyman Gordon Forgings Inc	TIMET Real Estate Corporation	SXP SCHULZ XTRUDED PRODUCTS LP
Specialized Pipe Services, Inc.	AIPCF V Chi Blocker Inc	SCHULZ U.S.A. Inc.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
1	FEDERAL TAXES					
2	Federal Income Tax					
3	FICA	-2,316		7,793,230	7,781,196	
4	FUTA	640		46,216	45,589	
5	Payroll Tax-Performance	104,669		11,033		
6	Subtotal	102,993		7,850,479	7,826,785	
7						
8	STATE OF NEVADA					
9	Ad Valorem		647,523	21,579,326	21,294,587	
10	County Franchise	450,437		644,018	538,509	
11	Unemployment	3,535		186,036	184,060	
12	Commerce Tax	521,136		1,067,018	1,006,845	
13	Business Tax	503,967		990,104	1,206,700	
14	PUCN Mill Assessment	621,332		2,424,590	2,439,775	
15	Sales Tax on P Card			7,868	7,868	
16	UEC on Company Use			5,499	5,499	
17	Subtotal	2,100,407	647,523	26,904,459	26,683,843	
18						
19	STATE OF CALIFORNIA					
20	Ad Valorem	360,774		847,632	784,590	
21	Unemployment					
22	Income Tax			769,361	769,361	
23	Subtotal	360,774		1,616,993	1,553,951	
24						
25	STATE OF UTAH					
26	Ad Valorem			5,931	5,931	
27	Subtotal			5,931	5,931	
28						
29	POSSESSORY INTEREST					
30	PIT			374,184	374,184	
31	Subtotal			374,184	374,184	
32						
33	ACCRUED PAYROLL TAX					
34	Payroll Clearing	97,924		25,317		
35	Subtotal	97,924		25,317		
36						
37						
38						
39						
40						
41	TOTAL	2,662,098	647,523	36,777,363	36,444,694	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

5. If any tax (exclude Federal and State income taxes)- covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ref. Earnings (Account 439) (k)	Other (l)	
						1
		1,770,604			-1,770,604	2
9,718		4,051,365			3,741,865	3
1,267		24,614			21,601	4
115,702					11,033	5
126,687		5,846,583			2,003,895	6
						7
						8
	362,784	18,208,802			3,370,525	9
555,946		607,935			36,083	10
5,511		95,955			90,079	11
581,309		940,043			126,975	12
287,372		724,971			265,133	13
606,148					2,424,591	14
		7,868				15
		4,924			575	16
2,036,286	362,784	20,590,498			6,313,961	17
						18
						19
423,816		847,632				20
						21
		769,361				22
423,816		1,616,993				23
						24
						25
		5,931				26
		5,931				27
						28
						29
		374,184				30
		374,184				31
						32
						33
123,241					25,317	34
123,241					25,317	35
						36
						37
						38
						39
						40
2,710,030	362,784	28,434,189			8,343,173	41

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 262 Line No.: 2 Column: I

	GAS	OTHER	TOTAL
FEDERAL			
Income Tax	\$ (1,675,276)	\$ (95,328)	\$ (1,770,604)
FICA	541,571	3,200,294	3,741,865
FUTA	3,290	18,311	21,601
Payroll tax - Performance Pay	-	11,033	11,033
TOTAL FEDERAL	(1,130,415)	3,134,310	2,003,895
STATE OF NEVADA			
Property Tax	1,800,083	1,570,442	3,370,525
County Franchise	36,083	-	36,083
Unemployment	12,827	77,252	90,079
Commerce Tax	126,975	-	126,975
Business Tax	16,335	248,798	265,133
PUCN Mill Assessment	-	2,424,591	2,424,591
UEC on Company Use	575		575
TOTAL STATE OF NEVADA	1,992,878	4,321,083	6,313,961
ACCRUED PAYROLL TAX			
Non Prod Clearing	-	25,317	25,317
TOTAL	\$ 862,463	\$ 7,480,710	\$ 8,343,173

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)	
1	Electric Utility						
2	3%						
3	4%						
4	7%						
5	10%	3,598,808			411.4/411.5	892,388	
6							
7							
8	TOTAL	3,598,808				892,388	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12	10%	638,031			411.4/411.5	49,764	
13	Total Gas	638,031				49,764	
14							
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18							
19							
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy	(1) ☒ An Original	(Mo, Da, Yr)	End of 2017/Q4
	(2) ☐ A Resubmission	/ /	

ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)

Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.
			1
			2
			3
			4
2,706,420	36 Years		5
			6
			7
2,706,420			8
			9
			10
			11
588,267	48 Years		12
588,267			13
			14
			15
			16
			17
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Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Tax Gross Up-Customer Advance,	21,055,735	107/186	16,953,514	20,691,424	24,793,645
2	CIAC and Trnch/Substrcr		252/456/495			
3						
4	General Contingency	2,490,000	107/143/930	3,169,612	869,612	190,000
5						
6	Risk Management Liability	11,745,551	242	1,205,514		10,540,037
7						
8	Minor Items	144,913	232	93,453	88,140	139,600
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
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26						
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28						
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31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	35,436,199		21,422,093	21,649,176	35,663,282

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric	567,825,129	52,693,094	36,716,166
3	Gas	48,748,616	4,146,850	1,413,143
4				
5	TOTAL (Enter Total of lines 2 thru 4)	616,573,745	56,839,944	38,129,309
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	616,573,745	56,839,944	38,129,309
10	Classification of TOTAL			
11	Federal Income Tax	616,573,745	56,839,944	38,129,309
12	State Income Tax			
13	Local Income Tax			

NOTES

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
		254020	300,620,183	254020	280,025,504	563,207,378	2
		254020	26,694,076	254020	25,260,931	50,049,178	3
							4
			327,314,259		305,286,435	613,256,556	5
							6
							7
							8
			327,314,259		305,286,435	613,256,556	9
							10
			327,314,259		305,286,435	613,256,556	11
							12
							13

NOTES (Continued)

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Bond Redemptions	8,290,161		804,129
4	FAS109 Flowthroughs	35,604,206		
5	Deferred Energy	-13,723,252	23,522,289	7,874,249
6	Regulatory Assets	46,830,333	12,103,954	18,667,625
7	Electric - Other	12,666,643	5,066,466	10,815,038
8				
9	TOTAL Electric (Total of lines 3 thru 8)	89,668,091	40,692,709	38,161,041
10	Gas			
11	Bond Redemptions	-478,100		
12	FAS109 Flowthroughs	7,458,366		
13	Regulatory Assets	7,016,602	106,893	824,532
14	Deferred Energy	-8,791,281	9,703,164	2,499,444
15	Gas - Other	223,925	225,903	306,498
16				
17	TOTAL Gas (Total of lines 11 thru 16)	5,429,512	10,035,960	3,630,474
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	95,097,603	50,728,669	41,791,515
20	Classification of TOTAL			
21	Federal Income Tax	95,097,603	50,728,669	41,791,515
22	State Income Tax			
23	Local Income Tax			

NOTES

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

3. Provide in the space below explanations for Page 276 and 277. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
		254400	2,884,032			4,602,000	3
		254020	18,668,544			16,935,662	4
						1,924,788	5
		254400	14,579,355			25,687,307	6
						6,918,071	7
							8
			36,131,931			56,067,828	9
							10
				254400	191,240	-286,860	11
		254020	3,901,910			3,556,456	12
		254400	2,660,900			3,638,063	13
						-1,587,561	14
		254400	59,655			83,675	15
							16
			6,622,465		191,240	5,403,773	17
							18
			42,754,396		191,240	61,471,601	19
							20
			42,754,396		191,240	61,471,601	21
							22
							23

NOTES (Continued)

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

Schedule Page: 276 Line No.: 7 Column: a

	Balance at Beg of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Amount Credited to Acct 254400	Balance at End of Year
Detail of Electric - Other (Line 7)					
Ad Valorem Taxes	\$ (98,685)	\$ 519,266	\$ 478,033	\$ -	\$ (57,452)
Caughlin Ranch Insurance Reserve	805,000	-	322,000	-	483,000
Deferred Conservation	7,153,704	3,925,838	7,359,647	-	3,719,895
Mark to Market	4,806,624	621,363	2,655,358	-	2,772,629
Other	-	(1)	-	-	(1)
Total Electric - Other (Line 7)	\$ 12,666,643	\$ 5,066,466	\$ 10,815,038	\$ -	\$ 6,918,071

Schedule Page: 276 Line No.: 15 Column: a

	Balance at Beg of Year	Amounts Debited to Account 410.1	Amount Credited to Acct 411.1	Amount Credited to Acct 254400	Balance at End of Year
Detail of Gas - Other (Line 15)					
Ad Valorem Taxes	\$ (38,481)	\$ 159,603	\$ 149,430		\$ (28,308)
Deferred Conservation	262,405	66,301	157,068	59,655	111,983
Other	1	(1)	-	-	-
Total Gas - Other (Line 15)	\$ 223,925	\$ 225,903	\$ 306,498	\$ 59,655	\$ 83,675

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
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	Refer to footnote for Dkt. Nos. and Amort. period					
2	Deferred Tax Unamortized ITC	2,281,375	190	1,676,253	270,681	875,803
3						
4	Regulatory Deferred Income Taxes	4,215,043	182	43,057,629	296,155,093	257,312,507
5						
6	Excess Deferred Taxes-Non Property				5,771,805	5,771,805
7						
8	Gain on Property Sales	656,114	421	218,705		437,409
9						
10	Net Energy Metering	887,581	456	389,011	267,547	766,117
11						
12	Risk Management	5,866	175	738,640	788,410	55,636
13						
14	Equity Component Carry Charge	591,789	419	61,502	231,562	761,849
15						
16	Tracy Combined Cycle	3,834,527	407	144,246		3,690,281
17						
18	Tracy Units 1 & 2 Net Book Value	4,086,997	108	1,856,551	68,114	2,298,560
19						
20	Emma/Blackhawk Credits	117,650	407	39,216		78,434
21						
22	Energy Efficiency/Renewable Programs	4,568,170	182/440-444	72,776,873	73,781,687	5,572,984
23						
24	Temporary Renewable Energy Program				4,643,892	4,643,892
25						
26	Deferred Fuel & Purchased Power	38,980,127	182/232/557	48,227,796	9,247,669	
27						
28	PUCN Disallowed Costs	5,324,905	various	280,566	75	5,044,414
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL	65,550,144		169,466,988	391,226,535	287,309,691

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
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FOOTNOTE DATA			

Schedule Page: 278 Line No.: 1 Column: a

Regulatory Dockets and Amortization periods:

Line No.	Description	PUCN Docket Numbers	Amortization Period
2	Deferred Tax Unamortized ITC	Various	Various
4	Regulatory Deferred Income Taxes	Various	Various
6	Excess Deferred Taxes - Non Property	18-02011/18-02012	
8	Gain on Property Sales	16-06006	01/2017 - 12/2019
10	Net Energy Metering	16-06006	01/2017 - 12/2019
12	Risk Management	Various	Various
14	Equity Component Carry Charges	Various	Various
16	Tracy Combined Cycle	10-06001	01/2011 - 07/2043
18	Tracy Units 1 & 2 Net Book Value	13-06002	*
20	Emma/Blackhawk Credits	16-06006	01/2017 - 12/2019
22	Energy Efficiency/Renewable Programs	13-07021/17-03002	Various
24	Temporary Renewable Energy Program	17-03002	10/2016 - 09/2018
26	Deferred Fuel & Purchased Power	16-03004/17-03002	10/2016 - 09/2017
28	PUCN Disallowed Costs	16-06006	Various

* Charges currently being deferred. Amortization period will be determined in the next Nevada jurisdictional regulatory rate review.

Schedule Page: 278 Line No.: 2 Column: f

Refer to Note 9 of Notes to Financial Statements on pages 122-123 for additional information regarding Sierra Pacific Power Company's income taxes.

Schedule Page: 278 Line No.: 4 Column: f

Refer to the footnote on page 278, line 2, column f.

Schedule Page: 278 Line No.: 6 Column: f

Refer to the footnote on page 278, line 2, column f.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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ELECTRIC OPERATING REVENUES (Account 400)

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

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	262,460,871	243,806,721
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	235,996,434	225,720,012
5	Large (or Ind.) (See Instr. 4)	164,431,713	153,314,631
6	(444) Public Street and Highway Lighting	4,335,828	4,244,730
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	667,224,846	627,086,094
11	(447) Sales for Resale	28,217,165	34,460,266
12	TOTAL Sales of Electricity	695,442,011	661,546,360
13	(Less) (449.1) Provision for Rate Refunds	-87,788	1,101,029
14	TOTAL Revenues Net of Prov. for Refunds	695,529,799	660,445,331
15	Other Operating Revenues		
16	(450) Forfeited Discounts	587,663	581,002
17	(451) Miscellaneous Service Revenues	1,189,414	1,192,995
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	1,680,164	1,859,214
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	2,761,450	2,161,485
22	(456.1) Revenues from Transmission of Electricity of Others	18,746,342	15,355,595
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	24,965,033	21,150,291
27	TOTAL Electric Operating Revenues	720,494,832	681,595,622

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ELECTRIC OPERATING REVENUES (Account 400)

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

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

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

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

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
2,492,063	2,375,368	294,966	291,401	2
				3
2,953,821	2,933,324	46,913	46,525	4
3,175,580	3,013,671	117	116	5
16,160	16,135	111	111	6
				7
				8
				9
8,637,624	8,338,498	342,107	338,153	10
561,229	661,795	13	12	11
9,198,853	9,000,293	342,120	338,165	12
				13
9,198,853	9,000,293	342,120	338,165	14

Line 12, column (b) includes \$ 6,826,841 of unbilled revenues.
Line 12, column (d) includes 28,687 MWH relating to unbilled revenues

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FOOTNOTE DATA			

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

Unmetered Sales:	Revenue:
444 Street Lights	\$4,335,828

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

Unmetered Sales:	Revenue:
444 Street Lights	\$4,244,730

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

Unmetered Sales:	MWH:
444 Street Lights	16,160

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

Unmetered Sales:	MWH:
444 Street Lights	16,135

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

Description:	Amount
Misc. Service Revenue - Service Charges	\$875,342
Remaining Other Revenue Under \$250,000 Threshold	314,072
Total	<u>\$1,189,414</u>

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

Description:	Amount:
Misc. Service Revenue - Service Charges	\$870,081
Remaining Other Revenue Under \$250,000 Threshold	322,914
Total	<u>\$1,192,995</u>

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

Description:	Amount
Other Electric Revenue – CIAC Amortization and Gross-Ups	\$2,593,767
Other Electric Revenue – CalPeco TSA	419,897
Remaining Other Revenue Under \$250,000 Threshold	(252,214)
Total	<u>\$2,761,450</u>

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

Description:	Amount:
Other Electric Rev-Amort CIAC and C/A Gross-Ups	\$2,733,057
Other Electric Rev-Amort Impact Fee	(810,359)
Transitional Service Agreement	353,439
Remaining Other Revenue Under \$250,000 Threshold	(114,652)
Total	<u>\$2,161,485</u>

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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Nevada					
2	D-1	2,041,744	226,677,150	218,495	9,345	0.1110
3	DM-1	417,049	40,939,180	73,106	5,705	0.0982
4	OD-1-TOU	7,514	787,170	831	9,042	0.1048
5	ODM-1-TOU	231	20,688	40	5,775	0.0896
6	OLS-R	1,802	305,556			0.1696
7	OD-1-TOU-HEV	1,433	138,111	112	12,795	0.0964
8	ODM-1-REVR-TOU		29			
9	D-1-NEM	680	76,384	62	10,968	0.1123
10	D-1-NEM-TOU	10	1,006	1	10,000	0.1006
11	D-1-NEM-TOU-EVRR	6	531	1	6,000	0.0885
12	D-1-NMRG	11,526	1,487,817	2,259	5,102	0.1291
13	OD-1-TOU-NMRG	87	11,202	20	4,350	0.1288
14	D-1-TOU-EVRR-NMRG	77	7,334	13	5,923	0.0952
15	DM-1-NMRG	4	471	2	2,000	0.1178
16	D-1-Flexpay		29			
17	D-1		41			
18	DEAA		-11,540,959			
19	Unbilled	9,900	3,549,131	24	412,500	0.3585
20	Subtotal - Res Acct 440-0	2,492,063	262,460,871	294,966	8,449	0.1053
21	GS-1	637,635	65,246,384	40,774	15,638	0.1023
22	OGS-1-TOU	16,566	1,316,318	290	57,124	0.0795
23	SSR-2 (GS-1)	5	2,407	5	1,000	0.4814
24	GS-2 Med Gen Service	545	232,527	4	136,250	0.4267
25	OGS-2-TOU Opt Med Gen T		6			
26	WP	7,357	634,047	1	7,357,000	0.0862
27	IS-1	34,453	2,239,331	508	67,821	0.0650
28	IS-2	103,487	7,086,252	866	119,500	0.0685
29	WCS-1 Wireless Com Level-1	83	6,334	1	83,000	0.0763
30	OLS-C	3,227	515,715			0.1598
31	GS-1-NEM	222	19,736	5	44,400	0.0889
32	GS-1-NEM-TOU		95			
33	GS-2S	1,386,915	113,800,482	3,558	389,802	0.0821
34	GS-2P	24,383	1,342,898	32	761,969	0.0551
35	GS-2T	12,053	584,086	11	1,095,727	0.0485
36	GS-2S-TOU	402,564	31,623,802	122	3,299,705	0.0786
37	GS-2P-TOU	25,535	1,581,890	9	2,837,222	0.0619
38	GS-2T-TOU	17,669	1,118,992	6	2,944,833	0.0633
39	SSR-3P	5	22,611	2	2,500	4.5222
40	SSR-3T	341	25,548	3	113,667	0.0749
41	TOTAL Billed	8,608,937	660,398,005	342,083	25,166	0.0767
42	Total Unbilled Rev.(See Instr. 6)	28,687	6,826,841	24	1,195,292	0.2380
43	TOTAL	8,637,624	667,224,846	342,107	25,248	0.0772

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Pages 310-311.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300-301. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	OGS-2S-TOU	268,284	19,188,949	536	500,530	0.0715
2	OGS-2S-TOU-EVRR	746	64,192	1	746,000	0.0860
3	LSR-IT (GS-2-T)	2,954	239,479	5	590,800	0.0811
4	GS-1		10			
5	GS-1-NMRG	4,615	429,635	173	26,676	0.0931
6	OGS-1-TOU-NMRG		400	1		
7	GS2-TOU-PRI-DOS		4,497			
8	DEAA		-13,104,796			
9	Unbilled	4,177	1,774,607			0.4249
10	Subtotal - Sm Comm Acct. 442-4	2,953,821	235,996,434	46,913	62,964	0.0799
11	GS-4 Large Transmission	265,141	13,725,205	3	88,380,333	0.0518
12	GS-4T-NG	1,108,673	42,729,746	3	369,557,667	0.0385
13	GS-3P-NG	22,778	1,033,249	1	22,778,000	0.0454
14	GS-3T-NG	12,670	497,025	1	12,670,000	0.0392
15	GS-3S	520,655	37,752,462	50	10,413,100	0.0725
16	GS-3P	570,612	37,763,426	30	19,020,400	0.0662
17	GS-3T	605,392	32,144,898	14	43,242,286	0.0531
18	LSR-2P (GS-3-P)	87	591,784	1	87,000	6.8021
19	LSR-2T (GS-3-T)	54,962	3,889,231	11	4,996,545	0.0708
20	DO-GS-4		1,915,412	3		
21	DO-GS-3P		52,577			
22	DEAA		-9,166,404			
23	Unbilled	14,610	1,503,102			0.1029
24	Subtotal - Lg Comm Acct. 442.8	3,175,580	164,431,713	117	27,141,709	0.0518
25	S/L	16,160	4,403,065	111	145,586	0.2725
26	DEAA		-67,237			
27	Subtotal - Street Lights	16,160	4,335,828	111	145,586	0.2683
28	Total Nevada	8,637,624	667,224,846	342,107	25,248	0.0772
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed	8,608,937	660,398,005	342,083	25,166	0.0767
42	Total Unbilled Rev.(See Instr. 6)	28,687	6,826,841	24	1,195,292	0.2380
43	TOTAL	8,637,624	667,224,846	342,107	25,248	0.0772

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 304 Line No.: 18 Column: a

The Deferred Energy Accounting Adjustment (DEAA) revenue represents revenue billed pursuant to Sierra Pacific Power Company's fuel adjustment clause.

Schedule Page: 304.1 Line No.: 8 Column: a

The Deferred Energy Accounting Adjustment (DEAA) revenue represents revenue billed pursuant to Sierra Pacific Power Company's fuel adjustment clause.

Schedule Page: 304.1 Line No.: 22 Column: a

The Deferred Energy Accounting Adjustment (DEAA) revenue represents revenue billed pursuant to Sierra Pacific Power Company's fuel adjustment clause.

Schedule Page: 304.1 Line No.: 26 Column: a

The Deferred Energy Accounting Adjustment (DEAA) revenue represents revenue billed pursuant to Sierra Pacific Power Company's fuel adjustment clause.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.
 IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.
 SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.
 LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.
 IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Brookfield Energy Marketing	OS	N/A			
2	Shell Energy	OS	OATT			
3	Deseret Generation & Transmission CoOp	OS	OATT			
4	Idaho Power Company	AD	Schedule No. 42			
5	Idaho Power Company	SF	Schedule No. 42			
6	Idaho Power Company	OS	OATT			
7	Morgan Stanley Capital Group	OS	OATT			
8	Mt. Wheeler Power	OS	OATT			
9	Joint Dispatch Sales from Nevada Power	AD	Schedule No. 63			
10	Joint Dispatch Sales from Nevada Power	SF	Schedule No. 63			
11	Stranded Energy Sales from Nevada Power	SF	N/A			
12	Ormat Technologies	OS	OATT			
13	Pacificorp	AD	Schedule No. 42			
14	Pacificorp	SF	Schedule No. 42			
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
			4,482	4,482	1
262			12,057	12,057	2
			2	2	3
32		869		869	4
78		1,898		1,898	5
74			2,925	2,925	6
6,488			234,066	234,066	7
96			1,994	1,994	8
		14,384		14,384	9
59,600		2,158,553		2,158,553	10
2,444		52,863		52,863	11
1,589			51,635	51,635	12
6		210		210	13
58		1,352		1,352	14
488,330	242,453	25,353,775	0	25,596,228	
72,899	0	2,230,129	390,808	2,620,937	
561,229	242,453	27,583,904	390,808	28,217,165	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy	(1) ☒ An Original (2) ☐ A Resubmission	/ /	End of 2017/Q4

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326-327).

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Pacificcorp	OS	OATT			
2	Pacific Gas & Electric Company	OS	OATT			
3	Avangrid Renewables	OS	OATT			
4	Patua Power	OS	OATT			
5	Powerex	OS	OATT			
6	Southern California Edison	OS	OATT			
7	Tenaska Power Services	OS	OATT			
8	Tenaska Power Services	OS	N/A			
9	Transalta Energy Marketing, Inc.	OS	OATT			
10	Transalta Energy Marketing, Inc.	OS	N/A			
11	Hawthorne Weapons Ammunition Depot	RQ	Volume No. 1			
12	Liberty Utilities (CalPeco Electric)	RQ	Schedule No. 55			
13	Pershing Country	RQ	Schedule No. 53			
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	Total			0	0	0

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SALES FOR RESALE (Account 447) (Continued)

OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (9) through (k)

5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.

6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP)

demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.

8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.

9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.

10. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
17			1,656	1,656	1
72			3,241	3,241	2
11			815	815	3
1,893			58,396	58,396	4
109			7,909	7,909	5
1			3	3	6
55			3,266	3,266	7
			5,318	5,318	8
14			65	65	9
			2,978	2,978	10
8,870		496,026		496,026	11
479,309	242,453	24,847,031		25,089,484	12
151		10,718		10,718	13
					14
488,330	242,453	25,353,775	0	25,596,228	
72,899	0	2,230,129	390,808	2,620,937	
561,229	242,453	27,583,904	390,808	28,217,165	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 310 Line No.: 1 Column: j
 Brookfield Energy Marketing - Option Premium Revenue

Schedule Page: 310 Line No.: 2 Column: j
 Shell Energy - Energy Imbalance Sales and Losses

Schedule Page: 310 Line No.: 3 Column: j
 Deseret Generation and Transmission Cooperative - Energy Imbalance Sales and Losses

Schedule Page: 310 Line No.: 4 Column: i
 Idaho Power Company - true-up to prior period

Schedule Page: 310 Line No.: 6 Column: j
 Idaho Power Company - Energy Imbalance Sales and Losses

Schedule Page: 310 Line No.: 7 Column: j
 Morgan Stanley Capital Group - Energy Imbalance Sales and Losses

Schedule Page: 310 Line No.: 8 Column: j
 Mt. Wheeler Power - Energy Imbalance Sales and Losses

Schedule Page: 310 Line No.: 9 Column: a
 This footnote applies to all occurrences of "Nevada Power Company" on page 310-311. Nevada Power is a wholly owned subsidiary of NV Energy, Inc., which is Sierra Pacific Power Company's parent company.

Schedule Page: 310 Line No.: 9 Column: i
 Nevada Power Company - true-up to prior period

Schedule Page: 310 Line No.: 12 Column: j
 Ormat Technologies - Energy Imbalance Sales and Losses

Schedule Page: 310 Line No.: 13 Column: a
 This footnote applies to all occurrences of "Pacificorp" on page 310-311. Pacificorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.

Schedule Page: 310 Line No.: 13 Column: i
 Pacificorp - true-up to prior period

Schedule Page: 310.1 Line No.: 1 Column: j
 Pacificorp - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 2 Column: j
 Pacific Gas & Electric Company - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 3 Column: j
 Avangrid Renewables - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 4 Column: j
 Patua Power - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 5 Column: j
 Powerex - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 6 Column: j
 Southern California Edison - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 7 Column: j
 Tenaska Power Services - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 8 Column: j
 Tenaska Power Services - Option Premium Revenue

Schedule Page: 310.1 Line No.: 9 Column: j
 Transalta Energy Marketing, Inc. - Energy Imbalance Sales and Losses

Schedule Page: 310.1 Line No.: 10 Column: j
 Transalta Energy Marketing, Inc. - Option Premium Revenue

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
1	1. POWER PRODUCTION EXPENSES				
2	A. Steam Power Generation				
3	Operation				
4	(500) Operation Supervision and Engineering	427,873	483,377		
5	(501) Fuel	33,507,867	33,571,949		
6	(502) Steam Expenses	1,928,001	2,430,181		
7	(503) Steam from Other Sources				
8	(Less) (504) Steam Transferred-Cr.				
9	(505) Electric Expenses	1,019,645	1,104,498		
10	(506) Miscellaneous Steam Power Expenses	7,458,056	7,133,112		
11	(507) Rents				
12	(509) Allowances				
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	44,341,442	44,723,117		
14	Maintenance				
15	(510) Maintenance Supervision and Engineering	41	33		
16	(511) Maintenance of Structures	436,172	511,061		
17	(512) Maintenance of Boiler Plant	3,113,594	4,606,081		
18	(513) Maintenance of Electric Plant	829,324	1,649,931		
19	(514) Maintenance of Miscellaneous Steam Plant	973,352	862,159		
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	5,352,483	7,629,265		
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)	49,693,925	52,352,382		
22	B. Nuclear Power Generation				
23	Operation				
24	(517) Operation Supervision and Engineering				
25	(518) Fuel				
26	(519) Coolants and Water				
27	(520) Steam Expenses				
28	(521) Steam from Other Sources				
29	(Less) (522) Steam Transferred-Cr.				
30	(523) Electric Expenses				
31	(524) Miscellaneous Nuclear Power Expenses				
32	(525) Rents				
33	TOTAL Operation (Enter Total of lines 24 thru 32)				
34	Maintenance				
35	(528) Maintenance Supervision and Engineering				
36	(529) Maintenance of Structures				
37	(530) Maintenance of Reactor Plant Equipment				
38	(531) Maintenance of Electric Plant				
39	(532) Maintenance of Miscellaneous Nuclear Plant				
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
42	C. Hydraulic Power Generation				
43	Operation				
44	(535) Operation Supervision and Engineering				
45	(536) Water for Power				
46	(537) Hydraulic Expenses				
47	(538) Electric Expenses				
48	(539) Miscellaneous Hydraulic Power Generation Expenses				
49	(540) Rents				
50	TOTAL Operation (Enter Total of Lines 44 thru 49)				
51	C. Hydraulic Power Generation (Continued)				
52	Maintenance				
53	(541) Maintenance Supervision and Engineering				
54	(542) Maintenance of Structures				
55	(543) Maintenance of Reservoirs, Dams, and Waterways				
56	(544) Maintenance of Electric Plant				
57	(545) Maintenance of Miscellaneous Hydraulic Plant				
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)				
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)				

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)		
60	D. Other Power Generation				
61	Operation				
62	(546) Operation Supervision and Engineering	2,194,653	2,178,986		
63	(547) Fuel	94,162,335	86,921,471		
64	(548) Generation Expenses	904,271	899,585		
65	(549) Miscellaneous Other Power Generation Expenses	5,296,364	5,502,825		
66	(550) Rents	3,000,000	2,773,055		
67	TOTAL Operation (Enter Total of lines 62 thru 66)	105,557,623	98,275,922		
68	Maintenance				
69	(551) Maintenance Supervision and Engineering		332		
70	(552) Maintenance of Structures	322,524	445,752		
71	(553) Maintenance of Generating and Electric Plant	3,718,288	2,051,834		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,859,472	1,848,061		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)	5,900,284	4,345,979		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)	111,457,907	102,621,901		
75	E. Other Power Supply Expenses				
76	(555) Purchased Power	185,979,737	152,119,249		
77	(556) System Control and Load Dispatching				
78	(557) Other Expenses	-44,456,591	-33,845,322		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	141,523,146	118,273,927		
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	302,674,978	273,248,210		
81	2. TRANSMISSION EXPENSES				
82	Operation				
83	(560) Operation Supervision and Engineering	373,852	301,084		
84					
85	(561.1) Load Dispatch-Reliability				
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,744,973	2,385,515		
87	(561.3) Load Dispatch-Transmission Service and Scheduling	387,184	351,096		
88	(561.4) Scheduling, System Control and Dispatch Services				
89	(561.5) Reliability, Planning and Standards Development		5		
90	(561.6) Transmission Service Studies		2,036		
91	(561.7) Generation Interconnection Studies				
92	(561.8) Reliability, Planning and Standards Development Services	1,147,518	1,089,404		
93	(562) Station Expenses	496,135	485,102		
94	(563) Overhead Lines Expenses	303,661	761,834		
95	(564) Underground Lines Expenses				
96	(565) Transmission of Electricity by Others	226,868	208,867		
97	(566) Miscellaneous Transmission Expenses	1,033,102	2,279,887		
98	(567) Rents	3,808,120	3,674,429		
99	TOTAL Operation (Enter Total of lines 83 thru 98)	10,521,413	11,539,259		
100	Maintenance				
101	(568) Maintenance Supervision and Engineering	47			
102	(569) Maintenance of Structures	103			
103	(569.1) Maintenance of Computer Hardware				
104	(569.2) Maintenance of Computer Software				
105	(569.3) Maintenance of Communication Equipment				
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant				
107	(570) Maintenance of Station Equipment	1,100,063	1,283,038		
108	(571) Maintenance of Overhead Lines	1,189,539	1,561,286		
109	(572) Maintenance of Underground Lines				
110	(573) Maintenance of Miscellaneous Transmission Plant	8,384	22,293		
111	TOTAL Maintenance (Total of lines 101 thru 110)	2,298,136	2,866,617		
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	12,819,549	14,405,876		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)					
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
Line No.	Account (a)	Amount for Current Year (b)		Amount for Previous Year (c)	
113	3. REGIONAL MARKET EXPENSES				
114	Operation				
115	(575.1) Operation Supervision				
116	(575.2) Day-Ahead and Real-Time Market Facilitation				
117	(575.3) Transmission Rights Market Facilitation				
118	(575.4) Capacity Market Facilitation				
119	(575.5) Ancillary Services Market Facilitation				
120	(575.6) Market Monitoring and Compliance				
121	(575.7) Market Facilitation, Monitoring and Compliance Services				
122	(575.8) Rents				
123	Total Operation (Lines 115 thru 122)				
124	Maintenance				
125	(576.1) Maintenance of Structures and Improvements				
126	(576.2) Maintenance of Computer Hardware				
127	(576.3) Maintenance of Computer Software				
128	(576.4) Maintenance of Communication Equipment				
129	(576.5) Maintenance of Miscellaneous Market Operation Plant				
130	Total Maintenance (Lines 125 thru 129)				
131	TOTAL Regional Transmission and Market Op Exps (Total 123 and 130)				
132	4. DISTRIBUTION EXPENSES				
133	Operation				
134	(580) Operation Supervision and Engineering	1,953,107		1,771,594	
135	(581) Load Dispatching	1,578,963		1,596,578	
136	(582) Station Expenses	929,002		666,302	
137	(583) Overhead Line Expenses	4,567,085		3,455,711	
138	(584) Underground Line Expenses	957,796		803,396	
139	(585) Street Lighting and Signal System Expenses	115,393		127,737	
140	(586) Meter Expenses	1,316,979		1,375,401	
141	(587) Customer Installations Expenses	14,376		19,526	
142	(588) Miscellaneous Expenses	5,458,219		4,564,685	
143	(589) Rents	1,165,674		1,143,620	
144	TOTAL Operation (Enter Total of lines 134 thru 143)	18,056,594		15,524,550	
145	Maintenance				
146	(590) Maintenance Supervision and Engineering	33		1,280	
147	(591) Maintenance of Structures	429		426	
148	(592) Maintenance of Station Equipment	1,412,308		1,417,493	
149	(593) Maintenance of Overhead Lines	6,182,992		6,257,465	
150	(594) Maintenance of Underground Lines	629,895		620,942	
151	(595) Maintenance of Line Transformers				
152	(596) Maintenance of Street Lighting and Signal Systems	295,219		308,745	
153	(597) Maintenance of Meters	28,141		3,475	
154	(598) Maintenance of Miscellaneous Distribution Plant	359,742		215,390	
155	TOTAL Maintenance (Total of lines 146 thru 154)	8,908,759		8,825,216	
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	26,965,353		24,349,766	
157	5. CUSTOMER ACCOUNTS EXPENSES				
158	Operation				
159	(901) Supervision	928,434		572,827	
160	(902) Meter Reading Expenses	610,883		710,455	
161	(903) Customer Records and Collection Expenses	6,504,553		6,553,001	
162	(904) Uncollectible Accounts	1,003,115		1,478,653	
163	(905) Miscellaneous Customer Accounts Expenses				
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	9,046,985		9,314,936	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4			
PURCHASED POWER (Account 555) (Including power exchanges)						
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Avista Energy Inc.	SF	Schedule No. 42			
2	Bonneville Power Administration	SF	Schedule No. 42			
3	Liberty Utilities (CalPeco Electric)	RQ	Contract			
4	Cargill Power Markets, LLC	OS	N/A			
5	Chelan County Public Utility District	SF	Schedule No. 42			
6	Grant County Public Utility District	SF	Schedule No. 42			
7	Gridforce Energy	SF	Schedule No. 42			
8	Idaho Power Company	SF	Schedule No. 42			
9	Idaho Power Company	SF	WSPP			
10	Nevada Power Company	SF	Schedule 63			
11	Nevada Power Company	AD	Schedule 63			
12	Nevada Power Company Joint Dispatch	SF	Schedule 63			
13	Nevada Power Company Joint Dispatch	SF	Schedule 63			
14	Nevada Power Company Joint Dispatch	SF	Schedule 63			
	Total					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
8				224		224	1
69				1,537		1,537	2
48			1,325,610	9,663		1,335,273	3
					24,615	24,615	4
3				77		77	5
7				170		170	6
1				55		55	7
17				465		465	8
12,175				76,163		76,163	9
140,049				-513,263		-513,263	10
4,309					-543,373	-543,373	11
155,921				6,805,441		6,805,441	12
-9,352				-58,504		-58,504	13
23,704				632,644		632,644	14
5,017,649			1,325,610	185,917,365	-1,263,238	185,979,737	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4			
PURCHASED POWER (Account 555) (Including power exchanges)						
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Nevada Power Company Joint Dispatch	SF	Schedule 63			
2	Nevada Power Company Joint Dispatch	AD	Schedule 63			
3	Newmont Mining	LU	WSPP			
4	Newmont Mining	AD	WSPP			
5	Northwest Energy	SF	Schedule No. 42			
6	PacifiCorp	SF	Schedule No. 42			
7	Transalta Energy Marketing, Inc.	OS	N/A			
8	Tacoma Power	SF	Schedule No. 42			
9	US Geothermal Amor II	LU	Contract			
10	US Geothermal Amor II	AD	Contract			
11	Boulder Solar II	LU	Contract			
12	Boulder Solar II	AD	Contract			
13	Brady Power Partners	AD	Contract			
14	Brady Power Partners	LU	Contract			
	Total					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,668,209				79,091,245		79,091,245	1
854					-415,342	-415,342	2
967,927				26,017,877		26,017,877	3
3,184					87,656	87,656	4
8				224		224	5
58				1,614		1,614	6
					25,837	25,837	7
2				55		55	8
66,724				6,269,067		6,269,067	9
-14					-1,311	-1,311	10
133,838				5,258,370		5,258,370	11
278					4,360	4,360	12
89					5,543	5,543	13
48,639				3,549,917		3,549,917	14
5,017,649			1,325,610	185,917,365	-1,263,238	185,979,737	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)							
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Homestretch LLC	AD	Contract				
2	Homestretch LLC	LU	Contract				
3	Frank Hooper Hydro	AD	Contract				
4	Frank Hooper Hydro	LU	Contract				
5	Galena 3 - Orni 14	AD	Contract				
6	Galena 3 - Orni 14	LU	Contract				
7	Kingston Hydro	AD	Contract				
8	Kingston Hydro	LU	Contract				
9	Mill Creek Hydro	LU	Contract				
10	Beowawe Power LLC	AD	Contract				
11	Beowawe Power LLC	LU	Contract				
12	Burdette Geothermal	AD	Contract				
13	Burdette Geothermal	LU	Contract				
14	Nevada Solar One	AD	Contract				
	Total						

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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PURCHASED POWER (Account 555), (Continued)
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.

6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.

7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
154					15,214	15,214	1
9,732				1,247,577		1,247,577	2
-19					-4	-4	3
1,318				23,427		23,427	4
354					22,174	22,174	5
136,481				8,642,076		8,642,076	6
-6					-259	-259	7
563				12,285		12,285	8
11				251		251	9
32					1,852	1,852	10
98,143				5,834,136		5,834,136	11
219					11,919	11,919	12
144,277				7,852,230		7,852,230	13
-95					-18,540	-18,540	14
5,017,649			1,325,610	185,917,365	-1,263,238	185,979,737	

Page 326.3

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
38,574				7,553,636		7,553,636	1
					864	864	2
				46,251		46,251	3
87					3,855	3,855	4
64,321				3,919,089		3,919,089	5
					-158,467	-158,467	6
					-843	-843	7
237					18,472	18,472	8
59,730				4,005,842		4,005,842	9
-82					-6,563	-6,563	10
65,003				4,369,130		4,369,130	11
24,403				1,807,344		1,807,344	12
581					65,851	65,851	13
85,286				9,345,922		9,345,922	14
5,017,649			1,325,610	185,917,365	-1,263,238	185,979,737	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
PURCHASED POWER (Account 555) (Including power exchanges)						
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.						
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)	
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)
1	Switch Station II	LU	Contract			
2	TMWA Hydro Facility (Fleish)	LU	Contract			
3	TMWA Hydro Facility (Verdi)	LU	Contract			
4	TMWA Hydro (Verdi)	AD	Contract			
5	TMWA Hydro Facility (Washoe)	LU	Contract			
6	International Continental Exchange	OS	N/A			
7	Nevada Power Company	OS	N/A			
8	Micellaneous Fees	OS	N/A			
9	Excess Rooftop Solar	LU	N/A			
10						
11						
12						
13						
14						
	Total					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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PURCHASED POWER (Account 555) (Continued)
(Including power exchanges)

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
6. Report in column (g) the megawatt-hours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatt-hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on Page 401, line 10. The total amount in column (h) must be reported as Exchange Received on Page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on Page 401, line 13.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
31,025				1,223,748		1,223,748	1
13,383				960,416		960,416	2
17,367				1,234,875		1,234,875	3
125					8,805	8,805	4
9,436				678,157		678,157	5
					23,481	23,481	6
					-450,768	-450,768	7
					11,734	11,734	8
254				17,932		17,932	9
							10
							11
							12
							13
							14
5,017,649			1,325,610	185,917,365	-1,263,238	185,979,737	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

Schedule Page: 326 Line No.: 4 Column: I

Cargill Power Markets, LLC. - Call Option

Schedule Page: 326 Line No.: 10 Column: a

This footnote applies to all occurrences of "Nevada Power Company" on pages 326-327. Nevada Power Company is a wholly owned subsidiary of NV Energy Inc., which is Sierra Pacific Power Company's parent company.

Schedule Page: 326 Line No.: 11 Column: I

Nevada Power Company - true-up to prior period

Schedule Page: 326.1 Line No.: 2 Column: I

Nevada Power Company - true-up to prior period

Schedule Page: 326.1 Line No.: 4 Column: I

Newmont Mining - true-up to prior period

Schedule Page: 326.1 Line No.: 6 Column: a

PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.

Schedule Page: 326.1 Line No.: 7 Column: I

Transalta Energy Marketing, Inc. - Call Option

Schedule Page: 326.1 Line No.: 10 Column: I

US Geothermal Amor II - true-up to prior period

Schedule Page: 326.1 Line No.: 12 Column: I

Boulder Solar II - true-up to prior period

Schedule Page: 326.1 Line No.: 13 Column: I

Brady Power Partners - true-up to prior period

Schedule Page: 326.2 Line No.: 1 Column: I

Homestretch LLC - true-up to prior period

Schedule Page: 326.2 Line No.: 3 Column: I

Frank Hooper Hydro - true-up to prior period

Schedule Page: 326.2 Line No.: 5 Column: I

Galena 3 - Orni 14 - true-up to prior period

Schedule Page: 326.2 Line No.: 7 Column: I

Kingston Hydro - true-up to prior period

Schedule Page: 326.2 Line No.: 10 Column: I

Beowawe Power LLC - true-up to prior period

Schedule Page: 326.2 Line No.: 12 Column: I

Burdette Geothermal - true-up to prior period

Schedule Page: 326.2 Line No.: 14 Column: I

Nevada Solar One - true-up to prior period

Schedule Page: 326.3 Line No.: 2 Column: a

Complete name is Truckee Meadows Water Reclamation Facility.

Schedule Page: 326.3 Line No.: 2 Column: I

TMWRW - true-up to prior period

Schedule Page: 326.3 Line No.: 3 Column: k

TMWRF - Station use renewable portfolio credits

Schedule Page: 326.3 Line No.: 4 Column: I

Soda Lake Geothermal Power Company - true-up of prior period

Schedule Page: 326.3 Line No.: 6 Column: I

Steamboat IA - Lease Royalties

Schedule Page: 326.3 Line No.: 7 Column: I

Steamboat IA - true-up to prior period

Schedule Page: 326.3 Line No.: 8 Column: I

Steamboat II - true-up to prior period

Schedule Page: 326.3 Line No.: 10 Column: I

Steamboat III - true-up to prior period

Schedule Page: 326.3 Line No.: 13 Column: I

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Steamboat Hills - true-up to prior period

Schedule Page: 326.4 Line No.: 2 Column: a

This footnote applies to all occurrences of "TMWA" on pages 326-327. Complete name is Truckee Meadows Water Authority.

Schedule Page: 326.4 Line No.: 4 Column: I

TMWA - true-up of prior period

Schedule Page: 326.4 Line No.: 6 Column: I

Intercontinental Exchange - commissions paid to energy traders

Schedule Page: 326.4 Line No.: 7 Column: I

Nevada Power Company - Renewable Portfolio Energy Credits

Schedule Page: 326.4 Line No.: 8 Column: I

Monthly fees paid to Western Renewable Energy Generation Information System (WREGIS)

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as 'wheeling')					
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. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 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). 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.					
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	American Renewable Power-Loyalton	ARP-Loyalton	CAISO	LFP	
2	Avangrid Renewables LLC dba Iberdrola	Various	Tucson Electric Power Company	NF	
3	Avangrid Renewables LLC dba Iberdrola	Various	CAISO	NF	
4	Avangrid Renewables LLC dba Iberdrola	PacifiCorp West	CAISO	NF	
5	Avangrid Renewables LLC dba Iberdrola	Various	CAISO	NF	
6	Avangrid Renewables LLC dba Iberdrola	TS Power Plant	CAISO	NF	
7	Avangrid Renewables LLC dba Iberdrola	CAISO	Portland General Electric	NF	
8	Avangrid Renewables LLC dba Iberdrola	Bonneville Power Administration	CAISO	NF	
9	Avangrid Renewables LLC dba Iberdrola	Nevada Power Company	CAISO	NF	
10	Avangrid Renewables LLC dba Iberdrola	CAISO	Idaho Power Company	NF	
11	Bonneville Power Administration	Bonneville Power Administration	Various	NF	
12	Bonneville Power Administration	Bonneville Power Administration	Wells Rural Electric Cooperative	NF	
13	Coral Power LLC	Various	Various	NF	
14	Coral Power LLC	Various	Barrick Goldstrike	NF	
15	Coral Power LLC	CAISO	Grant County Power District	NF	
16	Coral Power LLC	Various	Nevada Power Company	NF	
17	Coral Power LLC	TS Power Plant	CAISO	NF	
18	Coral Power LLC	TS Power Plant	Grant County Power District	NF	
19	Coral Power LLC	Various	Various	NF	
20	Deseret Generation and Transmission	PacifiCorp East	Mt Wheeler Power	NF	
21	Idaho Power Company	Valmy-Idaho Load	Idaho Power Company	SFP	
22	Idaho Power Company	Various	Various	NF	
23	Morgan Stanley Capital Group Inc.	Various	Various	AD	
24	Morgan Stanley Capital Group Inc.	CAISO	Alberta Electric System Operator	NF	
25	Morgan Stanley Capital Group Inc.	Various	CAISO	NF	
26	Morgan Stanley Capital Group Inc.	Various	CAISO	NF	
27	Morgan Stanley Capital Group Inc.	Various	Various	NF	
28	Morgan Stanley Capital Group Inc.	Various	CAISO	NF	
29	Morgan Stanley Capital Group Inc.	Chelan Power District	CAISO	NF	
30	Morgan Stanley Capital Group Inc.	Grant County Power District	CAISO	NF	
31	Morgan Stanley Capital Group Inc.	Various	CAISO	NF	
32	Morgan Stanley Capital Group Inc.	Various	CAISO	NF	
33	Morgan Stanley Capital Group Inc.	CAISO	City of Fallon	NF	
34	Morgan Stanley Capital Group Inc.	Glacier Wind Associates	Chelan Power District	NF	
	TOTAL				

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
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.
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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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, 1,2,3,7	Loyalton63	Summit120		18	18	1
V1-1,2,8	Hilltop345	Gon.Pav		90	90	2
V1-1,2,8	Hilltop345	Summit120		405	405	3
V1-1,2,8	Hilltop345	Summit120		220	220	4
V1-1,2,8	M345	Summit120		491	491	5
V1-1,2,8	M345	Summit120		126	126	6
V1-1,2,8	Mead230	M345		4	4	7
V1-1,2,8	Mead230	Summit120		270	270	8
V1-1,2,8	Northsys	Summit120		60	60	9
V1-1,2,8	Silverpeak55	M345		26	26	10
V1-1,2,8	Gon.Pav	Northsys		20	20	11
V1-1,2,8	Gon.Pav	Northsys		18	18	12
V1-1,2,8	Gon.Pav	Northsys		10,327	10,327	13
V1-1,2,8	Mead230	Gon.Pav		448	448	14
V1-1,2,8	Mead230	M345		66	66	15
V1-1,2,8	Mead230	Northsys		1,600	1,600	16
V1-1,2,8	Northsys	Gon.Pav		534	534	17
V1-1,2,8	Northsys	M345		220	220	18
V1-1,2,8	RedButte	Northsys		2,709	2,709	19
V1-1,2,8	Gon.IPP	Northsys		9	9	20
V1-1,2,7	Northsys	Gon.Pav		1,992	1,992	21
V1-1,2,8	Northsys	Gon.Pav		4,620	4,620	22
V1-1,2,7,8	Various	Various				23
V1-1,2,8	Eldorado230	M345		156	156	24
V1-1,2,8	M345	Hilltop345		146	146	25
V1-1,2,8	M345	Summit120		522	522	26
V1-1,2,8	Mead230	M345		240	240	27
V1-1,2,8	M345	Summit120		1,464	1,464	28
V1-1,2,8	Gon.Pav	Hilltop345		84	84	29
V1-1,2,8	Mead230	Gon.IPP		40	40	30
V1-1,2,8	M345	Hilltop345		228	228	31
V1-1,2,8	M345	Summit120		2,560	2,560	32
V1-1,2,8	Mead230	Northsys		24	24	33
V1-1,2,8	RedButte	Hilltop345		40	40	34
			3,523	663,174	663,174	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as 'wheeling')			
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.			

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	47,640	6,930	54,570	1
	463	63	526	2
	2,206	300	2,506	3
	1,375	185	1,560	4
	3,069	412	3,481	5
	473	67	540	6
	25	3	28	7
	1,688	227	1,915	8
	375	50	425	9
	162	22	184	10
	75	11	86	11
	68	10	77	12
	47,006	6,557	53,563	13
	1,680	237	1,917	14
	247	35	282	15
	8,000	1,096	9,096	16
	3,288	442	3,730	17
	1,375	185	1,560	18
	16,855	2,266	19,121	19
	56	8	64	20
	8,300	1,190	9,490	21
	24,925	3,391	28,316	22
	1,673,971	237,866	1,911,837	23
	975	131	1,106	24
	912	123	1,035	25
	3,138	423	3,561	26
	1,500	202	1,702	27
	6,100	875	6,975	28
	525	71	596	29
	150	21	171	30
	1,425	192	1,617	31
	13,465	1,836	15,301	32
	135	18	153	33
	150	21	171	34
3,477,366	12,168,998	3,099,978	18,746,342	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

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.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
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)
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.

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	Morgan Stanley Capital Group Inc.	Various	CAISO	NF
2	Morgan Stanley Capital Group Inc.	Various	CAISO	NF
3	Morgan Stanley Capital Group Inc.	Various	CAISO	NF
4	Morgan Stanley Capital Group Inc.	Various	CAISO	NF
5	Morgan Stanley Capital Group Inc.	Various	Various	NF
6	Morgan Stanley Capital Group Inc.	Various	CAISO	NF
7	Morgan Stanley Capital Group Inc.	Western Wind Associates	CAISO	NF
8	Morgan Stanley Capital Group Inc.	Various	CAISO	NF
9	Morgan Stanley Capital Group Inc.	Glacier Wind Associates	CAISO	NF
10	Morgan Stanley Capital Group Inc.	Various	CAISO	SFP
11	Morgan Stanley Capital Group Inc.	Chelan Power District	CAISO	SFP
12	Morgan Stanley Capital Group Inc.	Various	CAISO	SFP
13	Morgan Stanley Capital Group Inc.	Various	CAISO	SFP
14	Ormat Technologies	ORNI 47 Don Campbell	Los Angeles Dept of Water & Power	SFP
15	Ormat Technologies	ORNI 47 Don Campbell	Los Angeles Dept of Water & Power	NF
16	Ormat Technologies	Various	Various	AD
17	Pacific Gas & Electric Company-Utility	CAISO	CAISO	NF
18	Pacificorp	PacifiCorp East	PacifiCorp East	NF
19	Pacificorp	PacifiCorp East	PacifiCorp West	NF
20	Pacificorp	PacifiCorp East	PacifiCorp West	NF
21	Pacificorp	PacifiCorp East	PacifiCorp West	AD
22	Patua Project LLC	Patua	Sacramento Municipal Utility Dist	LFP
23	Patua Project LLC	Patua	Sacramento Municipal Utility Dist	NF
24	Plumas Sierra Rural Electric Cooperative	PacifiCorp East	Plumas Sierra Rural Electric CoOp	SFP
25	Plumas Sierra Rural Electric Cooperative	PacifiCorp East	Plumas Sierra Rural Electric CoOp	SFP
26	Plumas Sierra Rural Electric Cooperative	PacifiCorp East	Sierra Pacific Power Company	NF
27	Plumas Sierra Rural Electric Cooperative	PacifiCorp East	Sierra Pacific Power Company	NF
28	Plumas Sierra Rural Electric Cooperative	CAISO	Plumas Sierra Rural Electric CoOp	NF
29	Powerex	Various	CAISO	NF
30	Powerex	British Columbia Hydro Authority	CAISO	NF
31	Powerex	British Columbia Hydro Authority	CAISO	NF
32	Powerex	British Columbia Hydro Authority	CAISO	NF
33	Powerex	Various	CAISO	NF
34	Powerex	Various	CAISO	NF
	TOTAL			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)
(Including transactions referred to as 'wheeling')

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.
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.
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.
8. Report in column (i) and (j) the total megawatthours received and delivered.

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	RedButte	M345		370	370	1
V1-1,2,8	RedButte	Summit120		61	61	2
V1-1,2,8	M345	Summit120		8,579	8,579	3
V1-1,2,8	Gon.Pav	Summit120		498	498	4
V1-1,2,8	Hilltop345	Summit120		4,289	4,289	5
V1-1,2,8	M345	Hilltop345		394	394	6
V1-1,2,8	Mead230	M345		51	51	7
V1-1,2,8	Mead230	Summit120		1,415	1,415	8
V1-1,2,8	Navajo500	Summit120		27	27	9
V1-1,2,7	Hilltop345	Gon.IPP		13,920	13,920	10
V1-1,2,7	Hilltop345	Summit120		1,464	1,464	11
V1, 1,2,3,7	Hilltop345	Summit120		1,320	1,320	12
V1-1,2,7	M345	Summit120		39,381	39,381	13
V1-1,2,7	Northsys	Gon.IPP		144	144	14
V1-1,2,8	Northsys	Gon.IPP		63	63	15
V1-1,2,7,8	Various	Various				16
V1-1,2,8	Northsys	Summit120		4,824	4,824	17
V1-1,2,8	RedButte	Gon.Pav		162	162	18
V1-1,2,8	Gon.Pav	Hilltop345		150	150	19
V1-1,2,8	RedButte	Hilltop345		1,250	1,250	20
V1-1,2,8	Various	Various				21
V1, 1,2,3,7	Northsys	Hilltop345		525,600	525,600	22
V1-1,2,8	Northsys	Summit120		1	1	23
V1-1,2,7	Gon.Pav	Marble60		15,040	15,040	24
V1-1,2,7	M345	Marble60		2,232	2,232	25
V1-1,2,8	Gon.Pav	Northsys		146	146	26
V1-1,2,8	M345	Northsys		4	4	27
V1-1,2,8	Summit120	Marble60		203	203	28
V1-1,2,8	Gon.IPP	Hilltop345		48	48	29
V1-1,2,8	Gon.Pav	Hilltop345		324	324	30
V1-1,2,8	M345	Hilltop345		1,020	1,020	31
V1-1,2,8	M345	Summit120		45	45	32
V1-1,2,8	Mead230	Hilltop345		1,202	1,202	33
V1-1,2,8	RedButte	Hilltop345		710	710	34
			3,523	663,174	663,174	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	1,388	196	1,584	1
	291	40	331	2
	45,879	6,260	52,139	3
	2,487	341	2,828	4
	24,166	3,275	27,442	5
	2,463	331	2,794	6
	319	43	362	7
	6,819	938	7,757	8
	169	23	192	9
	56,840	8,126	64,966	10
	6,100	875	6,975	11
	5,500	789	6,289	12
	147,320	21,274	168,594	13
	600	86	686	14
	324	44	368	15
	508,503	77,042	585,545	16
	27,235	3,695	30,930	17
	893	121	1,014	18
	562	80	642	19
	7,313	988	8,301	20
	-1,740	-236	-1,976	21
	1,905,600	336,600	2,242,200	22
	6	1	7	23
	55,650	6,300	61,950	24
	7,950	2,940	10,890	25
	788	107	895	26
	23	3	26	27
	911	126	1,037	28
	180	25	205	29
	2,000	269	2,269	30
	6,282	846	7,128	31
	169	24	193	32
	6,000	822	6,822	33
	3,255	450	3,705	34
3,477,366	12,168,998	3,099,978	18,746,342	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)
(Including transactions referred to as 'wheeling')

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.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
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)
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.

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	Powerex	British Columbia Hydro Authority	CAISO	NF
2	Southern California Edison	CAISO	CAISO	NF
3	Southern California Edison	CAISO	Southern California Edison	NF
4	Tenaska Power Services	Idaho Power Company	CAISO	NF
5	Tenaska Power Services	Various	CAISO	NF
6	Tenaska Power Services	PacifiCorp East	CAISO	NF
7	Tenaska Power Services	Arizona Public Service	CAISO	NF
8	Tenaska Power Services	Various	CAISO	NF
9	TransAlta Energy Marketing	Western Area Power Administration	CAISO	NF
10	Transalta Energy Marketing	Bonneville Power Administration	CAISO	NF
11	Transalta Energy Marketing	Arizona Public Service	Puget Sound Energy	NF
12	Utah Associated Municipal Power Systems	PacifiCorp East	Truckee Donner PUD	NF
13	Various Customers	Unknown	Unknown	OS
14	Western Renewable Power	Unknown	Unknown	AD
15	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO
16	Bonneville - Harney	Bonneville Power Administration	Harney Electric	FNO
17	City of Fallon	Utah Associated Municipal Power	City of Fallon	FNO
18	Truckee Donner Public Utility District	Northern California Power Agency	Truckee Donner PUD	FNO
19	Mt. Wheeler Power NITS	Deseret Generation & Transmission	Mt. Wheeler Power	FNO
20	Switch-North	Various	Switch-North	FNO
21	Bonneville - Wells Rural Electric	Bonneville Power Administration	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) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued) (Including transactions referred to as 'wheeling')							
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. 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. 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. 8. Report in column (i) and (j) the total megawatthours received and delivered.							
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	RedButte	Hilltop345		4,066	4,066	1	
V1-1,2,8	Summit120	Silverpeak55		46	46	2	
V1-1,2,8	Summit120	Silverpeak55		19	19	3	
V1-1,2,8	M345	Summit120		110	110	4	
V1-1,2,8	Mead230	Summit120		792	792	5	
V1-1,2,8	RedButte	Summit120		818	818	6	
V1-1,2,8	Mead230	Summit120		75	75	7	
V1-1,2,8	Mead230	Summit120		2,229	2,229	8	
V1-1,2,8	Mead230	M345		115	115	9	
V1-1,2,8	M345	Summit120		100	100	10	
V1-1,2,8	Mead230	M345		15	15	11	
V1-1,2,8	Gon.Pav	Northsys		75	75	12	
V1-1A	Various	Various				13	
V1-7	Unknown	Unknown				14	
V1	M345	Barrick	1,809			15	
V1	Hilltop345	Northsys	136			16	
V1	Gonder.Pav	Fallon	177			17	
V1	Gon.IPP	Truckee Donner	235			18	
V1	Gonder.Pav	Mt. Wheeler	199			19	
V1	M345	Northsys	8			20	
RS 27	Hilltop345	SPPC	959			21	
						22	
						23	
						24	
						25	
						26	
						27	
						28	
						29	
						30	
						31	
						32	
						33	
						34	
			3,523	663,174	663,174		

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)
(Including transactions referred to as 'wheeling')

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

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

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

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS

Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
	25,195	3,388	28,583	1
	287	39	326	2
	98	14	112	3
	570	92	662	4
	5,511	665	6,176	5
	4,294	641	4,935	6
	469	63	532	7
	12,343	1,676	14,019	8
	493	69	562	9
	625	84	709	10
	93	13	106	11
	281	40	321	12
		15,518	15,518	13
	28,800		28,800	14
	5,184,097	1,438,312	6,622,409	15
	542,056	96,162	638,218	16
	465,889	217,802	683,691	17
	650,851	138,954	789,805	18
	522,922	442,988	965,910	19
	20,082	5,148	25,230	20
3,477,366			3,477,366	21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
3,477,366	12,168,998	3,099,978	18,746,342	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 328 Line No.: 1 Column: c

This footnote applies to all occurrences of "CAISO" on pages 328-330. Complete name is California Independent System Operator Corporation.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

Schedule Page: 328 Line No.: 4 Column: b

This footnote applies to all occurrences of PacifiCorp on pages 328-330. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

Schedule Page: 328 Line No.: 9 Column: b

This footnote applies to all occurrences of Nevada Power Company on pages 328-330. Nevada Power Company is a wholly owned subsidiary of NV Energy, Inc., which is Sierra Pacific Power Company's parent company.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

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

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
Sierra Pacific Power Company d/b/a NV Energy			
FOOTNOTE DATA			

Ancillary service provided.

Schedule Page: 328 Line No.: 23 Column: d

Pursuant to Nevada Commission an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.

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

Ancillary service provided.

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

Ancillary service provided.

Schedule Page: 328 Line No.: 25 Column: m

Ancillary service provided.

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

Ancillary service provided.

Schedule Page: 328 Line No.: 33 Column: m

Ancillary service provided.

Schedule Page: 328 Line No.: 34 Column: m

Ancillary service provided.

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

Ancillary service provided.

Schedule Page: 328.1 Line No.: 6 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 7 Column: m

Ancillary service provided.

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

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Ancillary service provided.

Schedule Page: 328.1 Line No.: 15 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 16 Column: d

Pursuant to Nevada Commission an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.

Schedule Page: 328.1 Line No.: 16 Column: m

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

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

Ancillary service provided.

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

Out of period adjustment.

Schedule Page: 328.1 Line No.: 22 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 23 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 24 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 25 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 26 Column: m

Loss payback energy.

Schedule Page: 328.1 Line No.: 27 Column: m

Loss payback energy.

Schedule Page: 328.1 Line No.: 28 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 29 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 30 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 31 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 32 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 33 Column: m

Ancillary service provided.

Schedule Page: 328.1 Line No.: 34 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 1 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 2 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 3 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 4 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 5 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 6 Column: m

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Ancillary service provided.

Schedule Page: 328.2 Line No.: 7 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 8 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 9 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 10 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 11 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 12 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 13 Column: m

Schedule 1A transactions due to participation in California Independent System Operator Energy Imbalance Market.

Schedule Page: 328.2 Line No.: 14 Column: l

Deposit forfeiture due to TSA default.

Schedule Page: 328.2 Line No.: 15 Column: a

Barrick Goldstrike transmission contract temination date is 10/30/2050.

Schedule Page: 328.2 Line No.: 15 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 16 Column: a

Bonneville Power Administration transmission contract termination date is 10/1/2028.

Schedule Page: 328.2 Line No.: 16 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 17 Column: a

City of Fallon-transmission contract termination date is 2025.

Schedule Page: 328.2 Line No.: 17 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 18 Column: a

Truckee Donner Public Utility District-transmission contract termination date is 2027.

Schedule Page: 328.2 Line No.: 18 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 19 Column: a

Mt. Wheeler Network transmission service contract began 08/01/2012. NITS is Network Integration Transmission Service.

Schedule Page: 328.2 Line No.: 19 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 20 Column: a

Switch North transmission service contract began July 1, 2017. Termiantion date is 6/30/2047.

Schedule Page: 328.2 Line No.: 20 Column: m

Ancillary service provided.

Schedule Page: 328.2 Line No.: 21 Column: a

Bonneville-Wells transmission contract termination 12/2017. 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) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

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.
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.
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.
4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
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.
6. Enter "TOTAL" in column (a) as the last line.
7. Footnote entries and provide explanations following all required data.

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					20,628	20,628
2	Nevada Power Company	OS					195,984	195,984
3	Wells Rural Electric Co	OS			10,256			10,256
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL				10,256		216,612	226,868

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

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

O&M Charges.

Schedule Page: 332 Line No.: 2 Column: a

Nevada Power Company is a wholly owned subsidiary of NV Energy, Inc., which is Sierra Pacific Power Company's parent company.

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

Allocated participant share of the California Independent System Operator Corporation's Energy Imbalance Market grid management fees.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					
Line No.	Description (a)	Amount (b)			
1	Industry Association Dues	222,391			
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				
6	General Management Expenses	1,312,550			
7	Director's Fees	1,666			
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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45					
46	TOTAL	1,536,607			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)
 (Except amortization of acquisition adjustments)

1. Report in section A for the year the amounts for : (b) Depreciation Expense (Account 403; (c) Depreciation Expense for Asset Retirement Costs (Account 403.1; (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).

2. Report in Section 8 the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.

3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.

Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.

For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification Listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.

4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges						
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant			2,502,394		2,502,394
2	Steam Production Plant	24,332,183				24,332,183
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	21,822,789				21,822,789
7	Transmission Plant	12,049,260				12,049,260
8	Distribution Plant	23,367,990				23,367,990
9	Regional Transmission and Market Operation					
10	General Plant	6,851,084				6,851,084
11	Common Plant-Electric	7,041,741		6,268,815		13,310,556
12	TOTAL	95,465,047		8,771,209		104,236,256

B. Basis for Amortization Charges

The company began amortizing it's limited term common plant in 1996 pursuant to a Nevada Public Service Commission order in Docket Number 85-532.

The rate used in calculating the amortization charge is based on rates developed during depreciation studies. The calculation of the rate is based upon the straight line methodology. The rate is applied to the depreciable plant balance of the limited common plant in Section "C".

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Plant						
13	310	592			4.55	Square	12.00
14	311	87,869	90.00	-8.00	3.94	90-S1	10.20
15	312	289,497	55.00	-8.00	5.42	55-S0	10.40
16	314	97,255	65.00	-8.00	4.69	65-L1	10.20
17	315	51,233	60.00	-7.00	2.09	60-S1	10.10
18	316	13,302	50.00	-7.00	4.41	50-R1.5	10.60
19	317	9					
20	Subtotal	539,757					
21							
22	Other Production Plt						
23	341	50,946	90.00	-17.00	3.84	90-R1.5	23.40
24	342	107,442	70.00	-17.00	3.14	70-R1.5	24.60
25	343	20,191	50.00	-5.00	4.10	50-S0.5	8.50
26	344	323,810	45.00	-16.00	3.91	45-S0	21.50
27	345	65,732	60.00	-17.00	3.23	60-S1.5	18.50
28	346	33,967	40.00	-3.00	3.85	40-O1	20.90
29	347	140					
30	Subtotal	602,228					
31							
32	Tranmission Plant						
33	350	51,762	100.00		0.91	100-R4	85.90
34	352	20,027	60.00	-5.00	1.76	60-R4	45.50
35	353	265,416	58.00	-5.00	1.70	58-S1.5	45.30
36	354	132,086	75.00	-5.00	1.22	75-R4	56.70
37	355	94,577	70.00	-40.00	1.96	70-R3	52.50
38	356	165,604	70.00	-30.00	1.70	70-R4	51.80
39	357	7,558	60.00		1.69	60-S4	42.20
40	358	13,058	50.00		1.90	50-S3	35.60
41	359	447	70.00		1.18	70-R4	33.30
42	Subtotal	750,535					
43							
44	Distribution Plant						
45	360	9,750	100.00		0.82	100-R4	83.80
46	361	4,149	60.00	-5.00	1.75	60-R4	47.30
47	362	211,613	70.00	-10.00	1.36	70-R3	54.90
48	364	176,889	70.00	-70.00	2.37	70-R1	56.50
49	365	146,188	59.00	-50.00	2.14	59-S2	41.20
50	366	82,483	70.00	-10.00	1.43	70-R4	49.00

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	367	339,847	65.00	-30.00	1.78	65-R2.5	51.80
13	368	238,748	55.00	-20.00	2.04	55-R0.5	46.20
14	369	147,069	65.00	-25.00	1.75	65-R2	52.10
15	370	47,578	20.00		5.10	20-R5	16.80
16	371	7,486	40.00	-30.00	1.37	40-R2	23.80
17	373	41,009	50.00	-40.00	2.78	50-R2	36.90
18	374	946					
19	Subtotal	1,453,755					
20							
21	General Plant						
22	303	48,407	11.00		2.91	11-SQ	7.90
23	389	155	65.00		1.50	65-R4	43.80
24	390	21,232	70.00	-5.00	1.37	70-R2.5	58.90
25	391.1	530	20.00		5.00	20-SQ	11.30
26	391.2	9,566	5.00		20.00	5-SQ	3.80
27	391.3					0	
28	392	12,181	14.00	10.00	5.55	14-L1	9.70
29	393	7	20.00		5.00	20-SQ	11.50
30	394	4,605	25.00		4.00	25-SQ	8.00
31	395	775	15.00		6.67	15-SQ	4.80
32	396	3,076	14.00	10.00	4.27	14-L1	8.90
33	397	72,942	15.00		6.67	15-SQ	8.70
34	398		5.00		20.00	5-SQ	1.50
35	399.1	81					
36	Subtotal	173,557					
37	Total Plant	3,519,832					
38							
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 336 Line No.: 2 Column: b

Amount includes FERC Audit, Docket No. PA15-2-000, adjustments. Refer to the footnote on page 110, line 2, column 2.

Schedule Page: 336 Line No.: 10 Column: b

Amount does not include transportation depreciation which is recorded to account 184030.

Schedule Page: 336 Line No.: 11 Column: b

Amount does not include transportation depreciation which is recorded to account 184030.

Schedule Page: 336 Line No.: 12 Column: b

Depreciable plant base (Column b) is based upon depreciable plant in service at December 31, 2017.

Schedule Page: 336 Line No.: 12 Column: c

Avg. Service life, Net Salvage, Depreciation rates, Curve type, and Average remaining life (columns c through g) are based on the most recent depreciation study approved by the Public Utilities Commission of Nevada December 2016 in Docket #16-06008.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	Mill Tax assessment pursuant to Chapter 704				
2	of the Nevada Revised Statutes	2,424,590		2,424,590	
3					
4					
5	Annual FERC Charges pursuant to Title 180 Code				
6	of Federal Regulations Part 382	289,442		289,442	
7					
8	Federal Issues		448,726	448,726	
9					
10					
11	Public Utilities Commission of Nevada		1,426,487	1,426,487	1,800,989
12					108,837
13					
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44					
45					
46	TOTAL	2,714,032	1,875,213	4,589,245	1,909,826

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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REGULATORY COMMISSION EXPENSES (Continued)

3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR			
CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
Electric	928	2,055,146					1
Gas	928	369,444					2
							3
Electric	928	289,442					4
							5
							6
Electric	928	423,519					7
Gas	928	25,207					8
							9
Electric	928	1,221,685	268,464			2,069,453	10
Gas	928	204,802	6,451			115,288	11
							12
							13
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		4,589,245	274,915			2,184,741	46

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

a. Overhead

b. Underground

(1) Generation

a. hydroelectric

i. Recreation fish and wildlife

ii Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) Transmission

(3) Distribution

(4) Regional Transmission and Market Operation

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$50,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1	A. Electric RD&D performed internally	
2	(1) e. Unconventional Generation	Wind Energy Programs
3	(1) e. Unconventional Generation	Solar Energy Programs
4	(1) e. Unconventional Generation	Gas Solar Thermal Water Heater Energy Programs
5	(1) a.ii Hydroelectric	Waterpower Energy Programs
6		
7	B. (2) Electric RD&D performed externally	Edison Electric Institute membership dues
8		
9		
10	Total	
11		
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Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (Classify)
 (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e)
5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."
7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
74,410		182.3	74,410		1
1,053,068		182.3	1,053,068		2
94,691		182.3	94,691		3
34,590		182.3	34,590		4
					5
	210,369	930.2	210,369		6
					7
					8
1,256,759	210,369		1,467,128		9
					10
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Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	11,612,848		
4	Transmission	3,773,223		
5	Regional Market			
6	Distribution	8,112,957		
7	Customer Accounts	3,644,735		
8	Customer Service and Informational	853,281		
9	Sales	262,945		
10	Administrative and General	10,592,094		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	38,852,083		
12	Maintenance			
13	Production	3,177,522		
14	Transmission	844,712		
15	Regional Market			
16	Distribution	3,295,327		
17	Administrative and General	515,483		
18	TOTAL Maintenance (Total of lines 13 thru 17)	7,833,044		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	14,790,370		
21	Transmission (Enter Total of lines 4 and 14)	4,617,935		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	11,408,284		
24	Customer Accounts (Transcribe from line 7)	3,644,735		
25	Customer Service and Informational (Transcribe from line 8)	853,281		
26	Sales (Transcribe from line 9)	262,945		
27	Administrative and General (Enter Total of lines 10 and 17)	11,107,577		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	46,685,127	11,081,589	57,766,716
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution	2,496,966		
37	Customer Accounts	1,668,583		
38	Customer Service and Informational	159,177		
39	Sales			
40	Administrative and General	1,740,070		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	6,064,796		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	915,169			
49	Administrative and General	56,008			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	971,177			
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminating and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)				
57	Distribution (Lines 36 and 48)	3,412,135			
58	Customer Accounts (Line 37)	1,668,583			
59	Customer Service and Informational (Line 38)	159,177			
60	Sales (Line 39)				
61	Administrative and General (Lines 40 and 49)	1,796,078			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	7,035,973	1,670,120	8,706,093	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	53,721,100	12,751,709	66,472,809	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	30,201,451	9,405,567	39,607,018	
69	Gas Plant	2,593,321	807,632	3,400,953	
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	32,794,772	10,213,199	43,007,971	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	2,445,264	580,429	3,025,693	
74	Gas Plant	897,995	213,156	1,111,151	
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,343,259	793,585	4,136,844	
77	Other Accounts (Specify, provide details in footnote):				
78	Job Orders, Regulatory Asset and Non-Operating	1,760,430	417,871	2,178,301	
79					
80					
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	1,760,430	417,871	2,178,301	
96	TOTAL SALARIES AND WAGES	91,619,561	24,176,364	115,795,925	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.
2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the Common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used.
3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.
4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Account No.	Property Group	Plant	Depreciation
303	Intangible Software	\$160,227,823	\$108,461,979
389	Land & Land Rights	6,747,629	160,410
390	Structures & Improvements	60,121,457	11,992,178
391.1	Office Furniture & Equipment	4,784,390	2,777,944
391.2	Computers	34,990,114	11,116,367
392	Transportation Equipment	352,642	(60,014)
393	Stores Equipment	-	-
394	Tools, Shop & Garage Equipment	450,081	428,840
395	Laboratory Equipment	-	-
396	Power Operated Equipment	76,643	44,791
397	Communications Equipment	23,930,848	8,579,108
398	Miscellaneous Equipment	15,829	3,703
Total Common Plant in Service		\$291,697,456	\$143,505,306
102	Plant Purchased or Sold	0	0
105	Plant Held for Future Use	0	0
107	Construction Work in Progress	15,040,020	0
108	Retirement Work in Progress		78,166
Total Common Utility Plant		\$306,737,476	\$143,583,472
		=====	=====

- (1) See above for Common Plant classified by account. Common Plant is not allocated to departments.
- (2) See above for accumulated depreciation and amortization on Common Plant by utility account. Accumulated depreciation for Common Plant is not allocated to departments.
- (3) Expenses other than depreciation and amortization are not shown above but are allocated thru factors including payroll and gross plant ratios.

403/404 Depreciation/Amortization allocated thru payroll ratios:

Electric	\$13,310,556
Gas	\$1,815,076
	<u>\$15,125,632</u>

(4) Common Plant classification approved by the Nevada Public Service Commission under order I & S no. 561 December 31, 1969.

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.

- (1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchased and sold during the year.
- (2) On line 2 columns (b) (c), (d), (e), (f), and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.
- (3) On line 3 columns (b) (c), (d), (e), (f), and (g) report the amount of regulation and frequency response services purchased and sold during the year.
- (4) On line 4 columns (b), (c), (d), (e), (f), and (g) report the amount of energy imbalance services purchased and sold during the year.
- (5) On lines 5 and 6, columns (b), (c), (d), (e), (f), and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
- (6) On line 7 columns (b), (c), (d), (e), (f), and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

FERC FORM NO. 1 (New 2-04) Page 398

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 398 Line No.: 4 Column: b

Energy Imbalance is accounted for at the Balancing area level and billed through Nevada Power Company.

Schedule Page: 398 Line No.: 4 Column: e

Energy Imbalance is accounted for at the Balancing area level and billed through Nevada Power Company.

Schedule Page: 398 Line No.: 7 Column: e

Includes Scheduling, System Control and Dispatch of 333,297 MWH and Reactive Supply and Voltage Control of 333,296 MWH.

Schedule Page: 398 Line No.: 7 Column: g

Includes Scheduling, System Control and Dispatch of \$116,659 and Reactive Supply and Voltage Control of \$288,782.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy				This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
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	1,760	5	19	1,370	201	189			
2	February	1,732	23	19	1,315	227	190			
3	March	1,684	6	20	1,304	206	174			
4	Total for Quarter 1				3,989	634	553			
5	April	1,621	13	21	1,194	212	215			
6	May	1,803	30	16	1,342	246	215			
7	June	2,335	25	17	1,863	243	229			
8	Total for Quarter 2				4,399	701	659			
9	July	2,211	14	16	1,764	257	190			
10	August	2,242	1	17	1,824	257	161			
11	September	2,047	5	15	1,628	249	170			
12	Total for Quarter 3				5,216	763	521			
13	October	1,621	12	20	1,177	266	178			
14	November	1,720	27	19	1,346	196	178			
15	December	1,842	20	18	1,442	225	175			
16	Total for Quarter 4				3,965	687	531			
17	Total Year to Date/Year				17,569	2,785	2,264			

Name of Respondent

Sierra Pacific Power Company d/b/a NV Energy

This Report Is:

(1) ☒ An Original(2) ☐ A ResubmissionDate of Report
(Mo, Da, Yr)
/ /Year/Period of Report
End of 2017/Q4

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,637,624
3	Steam	926,132	23	Requirements Sales for Resale (See instruction 4, page 311.)	488,330
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	72,899
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	17,225
7	Other	3,848,004	27	Total Energy Losses	575,707
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	9,791,785
9	Net Generation (Enter Total of lines 3 through 8)	4,774,136			
10	Purchases	5,017,649			
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)				
15	Transmission For Other (Wheeling)				
16	Received	663,174			
17	Delivered	663,174			
18	Net Transmission for Other (Line 16 minus line 17)				
19	Transmission By Others Losses				
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	9,791,785			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4	
MONTHLY PEAKS AND OUTPUT						
1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system. 2. Report in column (b) by month the system's output in Megawatt hours for each month. 3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales. 4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system. 5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).						
NAME OF SYSTEM:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)
29	January	910,451	11,803	1,370	5	1900
30	February	744,074	4,515	1,315	23	1900
31	March	739,687	5,642	1,304	6	2000
32	April	698,198	3,624	1,194	13	2100
33	May	765,943	3,998	1,342	30	1600
34	June	854,951	1,625	1,863	25	1700
35	July	982,453	1,775	1,764	14	1600
36	August	937,633	2,198	1,824	1	1700
37	September	742,693	6,401	1,628	5	1500
38	October	769,108	14,886	1,177	12	2000
39	November	754,406	10,740	1,346	27	1900
40	December	892,188	5,692	1,442	20	1800
41	TOTAL	9,791,785	72,899			

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.							
Line No.	Item (a)	Plant Name: FT CHURCHILL 1 & 2 (b)		Plant Name: VALMY 1 & 2 (c)			
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear	STEAM		STEAM			
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	OUTDOOR		OUTDOOR			
3	Year Originally Constructed	1968		1981			
4	Year Last Unit was Installed	1971		1985			
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	230.00		283.50			
6	Net Peak Demand on Plant - MW (60 minutes)	217		252			
7	Plant Hours Connected to Load	9158		4599			
8	Net Continuous Plant Capability (Megawatts)	226		261			
9	When Not Limited by Condenser Water	226		261			
10	When Limited by Condenser Water	0		261			
11	Average Number of Employees	28		82			
12	Net Generation, Exclusive of Plant Use - KWh	389469300		457297000			
13	Cost of Plant: Land and Land Rights	110978		1109664			
14	Structures and Improvements	9585531		71460156			
15	Equipment Costs	77059012		320570872			
16	Asset Retirement Costs	-520598		11102			
17	Total Cost	86234923		393151794			
18	Cost per KW of Installed Capacity (line 17/5) Including	374.9344		1386.7788			
19	Production Expenses: Oper, Supv, & Engr	127622		405222			
20	Fuel	14313052		16484519			
21	Coolants and Water (Nuclear Plants Only)	0		0			
22	Steam Expenses	324793		2753306			
23	Steam From Other Sources	0		0			
24	Steam Transferred (Cr)	0		0			
25	Electric Expenses	0		0			
26	Misc Steam (or Nuclear) Power Expenses	2818721		1906839			
27	Rents	0		0			
28	Allowances	0		0			
29	Maintenance Supervision and Engineering	41		0			
30	Maintenance of Structures	88480		319098			
31	Maintenance of Boiler (or reactor) Plant	236941		2764444			
32	Maintenance of Electric Plant	0		0			
33	Maintenance of Misc Steam (or Nuclear) Plant	974636		515891			
34	Total Production Expenses	18884286		25149319			
35	Expenses per Net KWh	0.0485		0.0550			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas			Diesel	Coal	
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)	Mcf			Barrels	Tons	
38	Quantity (Units) of Fuel Burned	4253652	0	0	5806	251442	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1046876	0	0	5828669	19880537	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.365	0.000	0.000	79.177	62.302	0.000
41	Average Cost of Fuel per Unit Burned	3.365	0.000	0.000	76.988	63.782	0.000
42	Average Cost of Fuel Burned per Million BTU	3.214	0.000	0.000	13.209	3.208	0.000
43	Average Cost of Fuel Burned per KWh Net Gen	0.037	0.000	0.000	0.145	0.035	0.000
44	Average BTU per KWh Net Generation	11433.631	0.000	0.000	11005.200	11005.200	0.000

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy			This Report Is: (1) ☒ An Original (2) ☐ A Resubmission			Date of Report (Mo, Da, Yr) / /			Year/Period of Report End of 2017/Q4		
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)											
9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.											
Plant Name: CLARK MOUNTAIN 3 & 4 (d)			Plant Name: TRACY 3 (e)			Plant Name: (f)			Line No.		
COMBUSTION AND GAS			STEAM						1		
CONVENTIONAL			OUTDOOR						2		
1994			1974						3		
1994			1974						4		
170.00			119.80			0.00			5		
152			96			0			6		
1713			1449			0			7		
132			108			0			8		
132			108			0			9		
0			0			0			10		
0			0			0			11		
96987400			79365700			0			12		
0			387713			0			13		
4784488			6823667			0			14		
52389965			53657370			0			15		
4909			518013			0			16		
57179362			61386763			0			17		
336.3492			512.4104			0			18		
47007			37828			0			19		
3546894			2710297			0			20		
0			0			0			21		
0			16243			0			22		
0			0			0			23		
0			0			0			24		
197156			0			0			25		
0			145423			0			26		
0			0			0			27		
0			0			0			28		
0			0			0			29		
10207			20212			0			30		
0			80584			0			31		
176806			0			0			32		
0			169947			0			33		
3978070			3180534			0			34		
0.0410			0.0401			0.0000			35		
Gas			Gas						36		
Mcf			Mcf						37		
1120117	0	0	865456	0	0	0	0	0	0	38	
1037886	0	0	1039627	0	0	0	0	0	0	39	
3.167	0.000	0.000	3.132	0.000	0.000	0.000	0.000	0.000	0.000	40	
3.167	0.000	0.000	3.132	0.000	0.000	0.000	0.000	0.000	0.000	41	
3.051	0.000	0.000	3.012	0.000	0.000	0.000	0.000	0.000	0.000	42	
0.037	0.000	0.000	0.034	0.000	0.000	0.000	0.000	0.000	0.000	43	
11986.651	0.000	0.000	11336.779	0.000	0.000	0.000	0.000	0.000	0.000	44	

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
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FOOTNOTE DATA			

Schedule Page: 402 Line No.: -1 Column: c

Valmy is jointly owned with Idaho Power. Each company has a 50% interest. Data reported in column (c) represents Sierra Pacific's share.

Schedule Page: 402 Line No.: 11 Column: b

There are 28 employees including 2 support employees who divide their time between Ft. Churchill and Tracy.

Schedule Page: 403 Line No.: 11 Column: d

There are no employees at Clark Mountain 3-4. Manpower for these units is reported under Tracy 8-10.

Schedule Page: 403 Line No.: 11 Column: e

Manpower for the Tracy 3 is included in the Tracy 8-10 employee count.

Schedule Page: 402.1 Line No.: 11 Column: b

Manpower for Tracy 4 & 5 is included in the Tracy 8 - 10 employee count.

Schedule Page: 402.1 Line No.: 11 Column: c

There are 45 employees including the 2 support employees who divide their time between Tracy and Ft. Churchill.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1	Internal Combustion:					
2	Brunswick	1960	6.00	6.0	33	806,851
3						
4	Solar:					
5	Sierra Plaza PV	2007	0.76		127	742,879
6	Ohm Solar	2008	0.75		122	690,611
7	Fort Churchill Solar Array	2015	19.50		36,452	12,430,166
8						
9	Wind:					
10	Sierra Plaza Wind	2007	0.10			107,617
11						
12						
13						
14						
15						
16						
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Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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GENERATING PLANT STATISTICS (Small Plants) (Continued)

3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
134,475	1,822	6,669	594	Oil		2
						3
						4
977,472				Solar		5
920,815				Solar		6
472,778	3,000,000		381,484	Solar		7
						8
						9
1,076,170				Wind		10
						11
						12
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Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 410 Line No.: 7 Column: a

Sierra Pacific Power Company has an agreement with Apple Inc. to lease the Fort Churchill Solar Array. The lease has a 20-year term and is accounted for as a capital lease. Sun Power Corporation is the operator of the facility.

Schedule Page: 410 Line No.: 10 Column: e

The real number is ".1". The column (e) doesn't allow decimals.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4			
TRANSMISSION LINE STATISTICS								
1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. 2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page. 3. Report data by individual lines for all voltages if so required by a State commission. 4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property. 5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line. 6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.								
Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	HUMBOLDT	IDAHO-NV BORDER	345.00	345.00	T-STEEL	100.74		1
2	VALMY	COYOTE CREEK	345.00	345.00	T-STEEL	41.31		1
3	EAST TRACY	VALMY 2 SOUTH OF 3422	345.00	345.00	T-STEEL	161.76		1
4	EAST TRACY	OREANA	345.00	345.00	T-STEEL	86.01		1
5	OREANA	VALMY	345.00	345.00	T-STEEL	74.10		1
6	COYOTE CREEK	HUMBOLDT	345.00	345.00	T-STEEL	28.62		1
7	VALMY	FALCON	345.00	345.00	T-STEEL	35.78		1
8	EAST TRACY	WEST TRACY	345.00	345.00	T-STEEL	0.90		1
9	NORTH VALLEY ROAD	EAST TRACY	345.00	345.00	T-STEEL	18.01		1
10	NORTH VALLEY ROAD	EAST TRACY (105 DBL)	345.00	345.00	P-STEEL	1.29		
11	EAST TRACY	NANIWA	345.00	345.00	H-STEEL	0.40		1
12	FALCON	ROBINSON SUMMIT	345.00	345.00	H-STEEL	159.78		1
13	FALCON	ROBINSON SUMMIT	345.00	345.00	H-STEEL	4.29		1
14	WEST TRACY	MIRA LOMA	345.00	345.00	T-STEEL	13.00		1
15	ROBINSON	GONDER	345.00	345.00	H-STEEL	4.22		1
16	ROBINSON	GONDER	345.00	345.00	H-STEEL	19.56		1
17	HILL TOP	FT SAGE	345.00	345.00	H-WOOD	116.63		1
18	FORT SAGE	BORDERTOWN	345.00	345.00	H-WOOD	32.74		1
19	BORDERTOWN	NORTH VALLEY ROAD	345.00	345.00	H-WOOD	14.40		1
20								
21	345 KV SUBTOTAL					913.54		18
22								
23	UT-NV BOARDER	OSCEOLA	230.00	230.00	P-WOOD	24.75		1
24	MACHACEK	GONDER	230.00	230.00	P-WOOD	66.49		1
25	FRONTIER	MACHACEK	230.00	230.00	P-WOOD	48.67		1
26	FRONTIER	ROUND MT	230.00	230.00	P-WOOD	57.19		1
27	ROUND MTN	ANACONDA MOLY	230.00	230.00	P-WOOD	26.90		1
28	ROUND MTN	ANACONDA MOLY	230.00	230.00	H-WOOD	4.20		1
29	ROUND MTN	ANACONDA MOLY	230.00	230.00	P-WOOD	0.70		1
30	AUSTIN	FRONTIER	230.00	230.00	P-WOOD	13.00		1
31	FT CHURCHILL	SALT WELLS TP	230.00	230.00	P-WOOD	36.00		1
32	SALT WELLS TAP	ALPINE	230.00	230.00	HF-WOOD	47.10		1
33	SALT WELLS TAP	SALT WELLS SUB	230.00	230.00	H-WOOD	4.90		1
34	ALPINE	AUSTIN	230.00	230.00	HF-WOOD	40.10		1
35	OSCEOLA	GONDER	230.00	230.00	P-WOOD	27.55		1
36					TOTAL	2,327.77		33

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
2-795 ACSR								1
2-795 ACSR								2
2-795 ACSR								3
2-795 ACSR								4
2-795 ACSR								5
2-795 ACSR								6
2-795 ACSR								7
2-795 ACSR								8
2-795 ACSR								9
2-954 ACSR								10
2-954 ACSR								11
2-954 ACSR								12
2-795 ACSR								13
2-954 ACSR								14
2-954 ACSR								15
2-954 ACSR								16
2-954 ACSR								17
2-954 ACSR								18
	18,329,002	254,175,055	272,504,057	1,900,538	470,182	1,494,491	3,865,211	19
	18,329,002	254,175,055	272,504,057	1,900,538	470,182	1,494,491	3,865,211	20
								21
795 ACSR								22
795 ACSR								23
795 ACSR								24
795 ACSR								25
795 ACSR								26
795 ACSR								27
795 AA								28
795 ACSR								29
795 ACSR								30
795 ACSR								31
795 ACSR								32
795 ACSR								33
795 ACSR								34
	41,858,683	398,926,397	440,785,080	4,842,773	1,198,074	3,808,120	9,848,967	35
								36

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
TRANSMISSION LINE STATISTICS								
1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. 2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page. 3. Report data by individual lines for all voltages if so required by a State commission. 4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property. 5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line. 6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.								
Line No.	DESIGNATION		VOLTAGE (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	OSCEOLA	SPRING VALLEY	230.00	230.00	P-WOOD	0.08		1
2	ALPINE	TUNGSTEN	230.00	230.00	P-STEEL	0.07		1
3								
4	230 KV SUBTOTAL					397.70		15
5								
6	120 KV LINES		120.00	120.00		848.70		
7								
8	69 & BELOW KV LINES		69.00	69.00		167.83		
9								
10	BELOW 230KV					1,016.53		
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36					TOTAL	2,327.77		33

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g)
8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
9. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in Column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
795 ACSR								1
795 ACSR								2
	1,556,909	22,246,521	23,803,430	827,416	204,698	650,639	1,682,753	3
	1,556,909	22,246,521	23,803,430	827,416	204,698	650,639	1,682,753	4
								5
	21,879,764	106,350,877	128,230,641	1,765,648	436,811	1,388,419	3,590,878	6
								7
	93,008	16,153,944	16,246,952	349,171	86,383	274,571	710,125	8
								9
	21,972,772	122,504,821	144,477,593	2,114,819	523,194	1,662,990	4,301,003	10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
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								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
	41,858,683	398,926,397	440,785,080	4,842,773	1,198,074	3,808,120	9,848,967	36

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 422 Line No.: 15 Column: f

The Harry Allen to Robinson 500 kV line and the Robinson to Gonder 345 kV is owned jointly by Nevada Power, Sierra Pacific Power and Great Basin Transmission, LLC (GBT). Ownership of the line is as follows: GBT 75% and Nevada Power and Sierra Pacific 25%. Nevada Power and Sierra Pacific's 25% Ownership is split 95% and 5% respectively. Nevada Power is an affiliated company. The lease with Great Basin runs from 1/1/2014 thru 12/31/2054. Sierra Pacific's annual rent paid is approximately \$2,339,892. Operation and maintenance costs reported for this line reflect Sierra Pacific's share.

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.

2. Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	TRACY	PAH RAH	1.05	H-STEEL		1	1
2							
3							
4							
5							
6							
7							
8							
9							
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36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL		1.05			1	1

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy			This Report Is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2017/Q4		
TRANSMISSION LINES ADDED DURING YEAR (Continued)									
costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).									
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.									
CONDUCTORS			Voltage KV (Operating) (k)	LINE COST					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
1949	ACCC		120	30,519	1,050,480			1,080,999	1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
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									33
									34
									35
									36
									37
									38
									39
									40
									41
									42
									43
				30,519	1,050,480			1,080,999	44

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	26' DROP SUBSTATION	DISTRIBUTION			
2	ADOBE SUBSTATION	DISTRIBUTION	60.00	2.40	
3	ADOBE SUBSTATION	DISTRIBUTION	120.00	24.90	
4	AIRPORT SUBSTATION	DISTRIBUTION	120.00	24.90	
5	AIRPORT SUBSTATION	DISTRIBUTION	24.90	4.16	
6	AIRPORT SUBSTATION	DISTRIBUTION	120.00	24.90	
7	ALHAMBRA SUBSTATION	DISTRIBUTION	120.00	24.90	
8	ALKALI SUBSTATION	DISTRIBUTION	63.00	2.50	
9	ANACONDA SUBSTATION	DISTRIBUTION	55.00	7.20	
10	ANTELOPE VALLEY SUBSTATION	DISTRIBUTION	120.00	24.90	
11	ANTELOPE VALLEY SUBSTATION	DISTRIBUTION	63.00	24.94	2.40
12	ATOMIC SUBSTATION	DISTRIBUTION	63.00	24.90	
13	ATOMIC SUBSTATION	DISTRIBUTION	5.53	4.16	
14	BELLA VISTA SUBSTATION	DISTRIBUTION	5.53	4.16	
15	BELLA VISTA SUBSTATION	DISTRIBUTION	120.00	24.90	
16	BOMB DISPOSAL SUBSTATION	DISTRIBUTION	120.00	24.90	
17	BRIDGE ST. SUBSTATION	DISTRIBUTION	60.00	34.50	
18	BRIDGE ST. SUBSTATION	DISTRIBUTION	66.00	23.00	13.80
19	BUENA VISTA SUBSTATION	DISTRIBUTION	66.00	23.00	13.80
20	C PUNCH SUBSTATION	DISTRIBUTION	24.90	12.47	
21	CAITHNESS SUBSTATION	DISTRIBUTION	67.00	14.40	24.90
22	CANDELARIA SUBSTATION	DISTRIBUTION	123.00	12.30	
23	CARSON SUBSTATION	DISTRIBUTION	120.00	24.90	
24	CARSON SUBSTATION	DISTRIBUTION	67.00	12.47	
25	CARSON SUBSTATION	DISTRIBUTION	120.00	13.20	
26	CARSON SUBSTATION	DISTRIBUTION	120.00	13.20	
27	CARSON SUBSTATION	DISTRIBUTION	120.00		
28	COAL CANYON SUBSTATION	DISTRIBUTION	120.00		
29	COALDALE SUBSTATION	DISTRIBUTION	63.00	12.47	
30	CRESCENT VALLEY SUBSTATION	DISTRIBUTION	55.00	7.20	
31	CURRY STREET SUBSTATION	DISTRIBUTION	67.00	24.90	
32	CURRY STREET SUBSTATION	DISTRIBUTION	67.00	13.20	
33	DAYTON SUBSTATION	DISTRIBUTION	67.00	13.20	
34	DOWNS SUBSTATION	DISTRIBUTION	120.00	24.90	7.20
35	DUTCH FLAT SUBSTATION	DISTRIBUTION	120.00	13.20	
36	DUTCH FLAT SUBSTATION	DISTRIBUTION	65.35	24.90	
37	EL RANCHO SUBSTATION	DISTRIBUTION	60.00	23.90	
38	ELKO SUBSTATION	DISTRIBUTION	22.90	4.36	
39	EMERSON SUBSTATION	DISTRIBUTION	67.00	24.90	
40	FAIRVIEW SUBSTATION	DISTRIBUTION	120.00	13.20	
		DISTRIBUTION	120.00	13.20	

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
2	3					1
30	1					2
33	1					3
5	1					4
46	1					5
60	1					6
1						7
167	1					8
28	1					9
9	1					10
14	1					11
3	3					12
1		1				13
60	1					14
42	1					15
1	1					16
10	1					17
12	1					18
24	3					19
	1					20
32	1					21
7	1					22
6	1					23
25	1					24
25	1					25
			CAPACITOR	1		16 26
			CAPACITOR	1		20 27
	1					28
	3					29
1	3					30
14	1					31
11	1					32
14	1					33
28	1					34
11	1					35
14	1					36
5	1					37
1	1					38
28	1					39
28	1					40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	FALLON SUBSTATION	DISTRIBUTION	60.00	34.50	
2	FALLON SUBSTATION	DISTRIBUTION	67.00	13.20	
3	FALLON SUBSTATION	DISTRIBUTION	33.00	2.30	
4	FALLON SUBSTATION	DISTRIBUTION	63.00	13.20	
5	FERNLEY SUBSTATION	DISTRIBUTION	120.00	12.47	
6	FLETCHER SUBSTATION	DISTRIBUTION	67.00	14.40	
7	FOOTCO SUBSTATION	DISTRIBUTION	60.00	4.60	
8	FOOTCO SUBSTATION	DISTRIBUTION	60.00	4.80	
9	GABBS SUBSTATION	DISTRIBUTION	68.80	34.00	4.16
10	GARLIC SUBSTATION	DISTRIBUTION	63.00	24.90	14.40
11	GERLACH SUBSTATION	DISTRIBUTION	67.00	12.47	
12	GLENBROOK SUBSTATION	DISTRIBUTION	63.00	14.40	2.40
13	GLENDALE SUBSTATION	DISTRIBUTION	120.00	24.90	
14	GLENDALE SUBSTATION	DISTRIBUTION	120.00	24.90	
15	GLENDALE SUBSTATION	DISTRIBUTION		24.90	
16	GOLCONDA SUBSTATION	DISTRIBUTION	63.00	13.20	
17	GOLDFEILD SUBSTATION	DISTRIBUTION	67.00	13.20	
18	GOOSBERRY MINE SUBSTATION	DISTRIBUTION	67.00	0.48	
19	GRASS VALLEY SUBSTATION	DISTRIBUTION	120.00	60.00	24.90
20	HAWTHORNE SUBSTATION	DISTRIBUTION	60.00	12.47	
21	HAZEN SUBSTATION	DISTRIBUTION	67.00	13.20	
22	HEYBOURNE SUBSTATION	DISTRIBUTION	60.00	13.20	
23	HIGH STREET SUBSTATION	DISTRIBUTION	24.90	4.16	
24	HIGH STREET SUBSTATION	DISTRIBUTION	24.90	4.16	
25	HIGHLAND SUBSTATION	DISTRIBUTION	24.90	4.16	
26	HIGHLAND SUBSTATION	DISTRIBUTION	24.90	4.16	
27	HOLCOMB SUBSTATION	DISTRIBUTION	24.90	4.16	
28	HOT SPRINGS SUBSTATION	DISTRIBUTION	60.00	4.16	
29	HUNTER LAKE SUBSTATION	DISTRIBUTION	24.90	4.16	
30	HUNTER LAKE SUBSTATION	DISTRIBUTION	24.90	4.16	
31	HUNTER LAKE SUBSTATION	DISTRIBUTION	24.90	4.16	
32	IMCO MILL	DISTRIBUTION	63.00	4.16	
33	IMLAY SUBSTATION	DISTRIBUTION	65.20	13.20	7.62
34	INCLINE SUBSTATION	DISTRIBUTION	120.00	14.40	
35	IRON POINT SUBSTATION	DISTRIBUTION	67.00	7.62	
36	KAISER SUBSTATION	DISTRIBUTION	120.00	13.80	
37	KENNEMETAL SUBSTATION	DISTRIBUTION	67.00	7.20	
38	KINGSBURY SUBSTATION	DISTRIBUTION	60.00	14.00	
39	KINGSBURY SUBSTATION	DISTRIBUTION	60.00	14.40	
40	KINGSBURY SUBSTATION	DISTRIBUTION	60.00	14.40	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
12	3	3				
7	1					1
1	3					2
14	1					3
28	1					4
1	3					5
1	3					6
1	3					7
5	3					8
5	1					9
	1					10
5	1					11
40	1					12
60	1					13
						14
4	1		CAPACITOR	1	9	15
1	3					16
2						17
28	1					18
12	1					19
	1					20
40	1					21
2	1					22
2	1					23
2	1					24
3	1					25
7	3					26
3	1					27
3	1					28
3	1					29
5	1					30
3	1					31
2	3					32
33	1					33
	1					34
14	1					35
3	3					36
4	1					37
12	1					38
4	1					39
						40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	KINKAID SUBSTATION	DISTRIBUTION	57.00	12.50	
2	KNOTTY PINE REGULATOR	DISTRIBUTION			
3	KRAMER HILL	DISTRIBUTION			
4	LAST CHANCE SUBSTATION	DISTRIBUTION	120.00	24.90	
5	LIMERICK SUBSTATION	DISTRIBUTION	67.00	13.20	
6	LONE MOUNTAIN SUBSTATION	DISTRIBUTION	120.00	13.20	
7	LONELEY SUBSTATION	DISTRIBUTION	120.00	12.47	
8	LOVELOCK SUBSTATION	DISTRIBUTION	65.00	13.80	
9	LOWER SMOKEY VALLEY SUBSTATION	DISTRIBUTION	55.00	12.50	
10	LUCKY BOY SUBSTATION	DISTRIBUTION	55.00	7.20	
11	LUNING SUBSTATION	DISTRIBUTION	36.30	7.20	
12	MANHATTAN SUBSTATION	DISTRIBUTION	60.00	13.20	
13	MARK TWAIN SUBSTATION	DISTRIBUTION	120.00	24.90	
14	MCCARRAN SUBSTATION	DISTRIBUTION	22.90	4.36	
15	MCCOY SUBSTATION	DISTRIBUTION	63.00	24.90	
16	MILL CITY SUBSTATION	DISTRIBUTION	22.00	12.50	
17	MILL IRON SUBSTATION	DISTRIBUTION	67.00	24.90	
18	MILL STREET SUBSTATION	DISTRIBUTION	25.00	4.16	
19	MILL STREET SUBSTATION	DISTRIBUTION	22.90	4.36	
20	MINA SUBSTATION	DISTRIBUTION	55.00	12.50	
21	MINDEN SUBSTATION	DISTRIBUTION	67.00	13.20	
22	MOANA SUBSTATION	DISTRIBUTION	22.90	4.36	
23	MOANA SUBSTATION	DISTRIBUTION	23.50	4.33	
24	MULER SUBSTATION	DISTRIBUTION	120.00	13.20	
25	NORTHWEST SUBSTATION	DISTRIBUTION	120.00	24.90	12.47
26	NORTHWEST SUBSTATION	DISTRIBUTION	120.00	24.90	7.20
27	NORTHWEST SUBSTATION	DISTRIBUTION		24.90	
28	OSGOOD SUBSTATION	DISTRIBUTION	120.00	24.90	
29	OVERLAND SUBSTATION	DISTRIBUTION	120.00	13.20	
30	PARRAN SUBSTATION	DISTRIBUTION	67.00	13.20	
31	PATRICK SUBSTATION	DISTRIBUTION	120.00	24.90	14.40
32	PEGASUS SUBSTATION	DISTRIBUTION	60.00	24.90	
33	PETTIT RANCH SUBSTATION	DISTRIBUTION	60.00	2.40	
34	PETTIT RANCH SUBSTATION	DISTRIBUTION	67.00	2.40	
35	PICKARD SUBSTATION	DISTRIBUTION	22.90	4.36	
36	PINENUT SUBSTATION	DISTRIBUTION	63.00	13.80	
37	PINSON RANCH	DISTRIBUTION			
38	PYRAMID SUBSTATION	DISTRIBUTION	22.90	4.39	
39	PYRAMID SUBSTATION	DISTRIBUTION	22.90	4.36	
40	QUARRY SUBSTATION	DISTRIBUTION	67.00	13.20	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
	3					1
						2
60	1					3
1	3					4
6	1					5
28	1					6
2	1					7
1	3					8
	1					9
1	3					10
4	1					11
47	1					12
5	1					13
5	1					14
1	3					15
1	3					16
4	1					17
3	1					18
	3					19
9	1					20
3	1					21
2	1					22
28	1					23
47	1					24
47	1					25
						26
14	1		CAPACITOR	1	9	27
28	1					28
	1					29
60	1					30
14	1					31
	1					32
1		1				33
9	3					34
29	1					35
						36
3	1					37
2	1					38
	1					39
						40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVa except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	RAILROAD SUBSTATION	DISTRIBUTION	55.00	7.20	
2	RAIN SUBSTATION	DISTRIBUTION	24.90	4.16	
3	RAY COUCH SUBSTATION	DISTRIBUTION	67.00	13.20	
4	RAY COUCH SUBSTATION	DISTRIBUTION	63.00	13.20	
5	RED HOUSE SUBSTATION	DISTRIBUTION	120.00	69.40	14.40
6	REESE RIVER SUBSTATION	DISTRIBUTION	63.00	24.90	
7	RENO SUBSTATION	DISTRIBUTION	23.50	4.36	
8	RENO SUBSTATION	DISTRIBUTION	24.90	4.16	
9	RENO SUBSTATION	DISTRIBUTION	120.00	24.90	7.20
10	RENO SUBSTATION	DISTRIBUTION	120.00	24.90	7.20
11	RENO SUBSTATION	DISTRIBUTION		24.90	
12	RENO SUBSTATION	DISTRIBUTION		24.90	
13	ROCHESTER SUBSTATION	DISTRIBUTION	60.00	13.20	
14	RODEO SUBSTATION	DISTRIBUTION	63.00	4.16	
15	ROSE CREEK SUBSTATION	DISTRIBUTION	67.00	24.90	
16	ROUND HILL SUBSTATION	DISTRIBUTION	120.00	14.40	5.20
17	RUSTY SPIKE SUBSTATION	DISTRIBUTION	120.00	24.90	14.40
18	RYE PATCH SUBSTATION	DISTRIBUTION	60.00	2.40	
19	SALT WELLS SUBSTATION	DISTRIBUTION	230.00		
20	SANDIA SUBSTATION	DISTRIBUTION	66.00	13.80	
21	SANTA FE SUBSTATION	DISTRIBUTION	120.00	14.40	
22	SCHEELITE SUBSTATION	DISTRIBUTION	55.00	12.50	
23	SETTY SUBSTATION	DISTRIBUTION	63.00	24.90	
24	SILVER SPRINGS SUBSTATION	DISTRIBUTION	67.00	13.20	
25	SONOMA HEIGHTS SUBSTATION	DISTRIBUTION	60.00	2.40	
26	SPANISH SPRINGS SUBSTATION	DISTRIBUTION	120.00	24.90	
27	SPANISH SPRINGS SUBSTATION	DISTRIBUTION	120.00	24.90	
28	SPANISH SPRINGS SUBSTATION	DISTRIBUTION		24.90	
29	SPARKS INDUSTRIAL SUBSTATION	DISTRIBUTION	22.00	4.33	
30	STAGECOACH SUBSTATION	DISTRIBUTION	63.00	24.90	7.20
31	STEAD SUBSTATION	DISTRIBUTION	63.00	24.90	13.80
32	STEAD SUBSTATION	DISTRIBUTION	66.00	23.00	13.80
33	STEAD SUBSTATION	DISTRIBUTION	22.90	4.36	
34	STICKLEMAN SUBSTATION	DISTRIBUTION	57.10	12.47	
35	STONE CABIN SUBSTATION	DISTRIBUTION	55.00	0.20	
36	SUGARLOAF SUBSTATION	DISTRIBUTION	120.00	24.90	
37	SUTRO SUBSTATION	DISTRIBUTION	22.90	4.36	
38	SWEET WATER SUBSTATION	DISTRIBUTION	63.00	24.90	
39	T LAZY S SUBSTATION	DISTRIBUTION	63.00	24.90	
40	TIADS SUBSTATION	DISTRIBUTION	125.00	62.50	13.80

Name of Respondent

Sierra Pacific Power Company d/b/a NV Energy

This Report Is:

(1) ☒ An Original
(2) ☐ A ResubmissionDate of Report
(Mo, Da, Yr)
/ /Year/Period of Report
End of 2017/Q4

SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
	1					1
7	1					2
6	1					3
14	1					4
1	1					5
7	1					6
7	1					7
7	1					8
47	1					9
47	1					10
			CAPACITOR	1	10	11
			CAPACITOR	1	12	12
1	3					13
7	1					14
7	1					15
25	1					16
47	1					17
1	3					18
						19
2	1					20
7	1					21
	3					22
14	1					23
7	1					24
1	2					25
60	1					26
60	1					27
			CAPACITOR	2	10	28
2	1					29
34	1					30
14	1					31
10	1					32
5	1					33
1	3					34
	1					35
60	1					36
5	1					37
1	3					38
5	1					39
28	1					40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	TONKIN SPRINGS SUBSTATION	DISTRIBUTION	63.00	4.16	
2	TOPAZ SUBSTATION	DISTRIBUTION	22.90	13.20	
3	TOULON SUBSTATION	DISTRIBUTION	67.00	13.20	
4	TOULON SUBSTATION	DISTRIBUTION	67.00	13.20	
5	TRUCKEE SUBSTATION	DISTRIBUTION	61.43	14.40	
6	TRUCKEE SUBSTATION	DISTRIBUTION	60.00		
7	TV PEAK	DISTRIBUTION	34.50	7.20	
8	TYBO SUBSTATION	DISTRIBUTION	63.00	4.16	
9	UNIVERSITY SUBSTATION	DISTRIBUTION	22.90	4.36	
10	UNIVERSITY SUBSTATION	DISTRIBUTION	22.90	4.36	
11	VIRGINIA CITY SUBSTATION	DISTRIBUTION	63.00	24.90	4.80
12	VOLTAIRE CANYON SUBSTATION	DISTRIBUTION			
13	WASHOE SUBSTATION	DISTRIBUTION	22.00	4.16	
14	WEST 7TH ST SUBSTATION	DISTRIBUTION	24.90	4.36	
15	WEST SIDE SUBSTATION	DISTRIBUTION	63.00	13.20	
16	WEST TONOPAH SUBSTATION	DISTRIBUTION	60.00	12.47	
17	WHEELER SUBSTATION	DISTRIBUTION	22.90	4.36	
18					
19	TOTAL DISTRIBUTION		11740.14	2528.00	251.45
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
7	1					1
3	1					2
	1					3
	1					4
5	1					5
			CAPACITOR	1	8	6
	1					7
2	1					8
5	1					9
5	1					10
6	1					11
						12
	3					13
5	1					14
10	1					15
7	1					16
5	1					17
						18
2242	219	5		9	94	19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

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- Substations which serve only one industrial or street railway customer should not be listed below.
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- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1					
2	ANACONDA MOLY SUBSTATION	TRANSMISSION	230.00		
3	ANACONDA MOLY SUBSTATION	TRANSMISSION	230.00	125.00	24.90
4	BARRICK SUBSTATION	TRANSMISSION	120.00	4.16	
5	BORDERTOWN SUBSTATION	TRANSMISSION	345.00		
6	BORDER TOWN SUBSTATION	TRANSMISSION	345.00		
7	BOULDER BASIN SUBSTATION	TRANSMISSION	125.00	62.50	
8	BOULDER BASIN SUBSTATION	TRANSMISSION	125.00		
9	BOULDER BASIN SUBSTATION	TRANSMISSION	60.00	240.00	
10	COYOTE CREEK SUBSTATION	TRANSMISSION	345.00	125.00	24.90
11	COYOTE CREEK SUBSTATION	TRANSMISSION	345.00	125.00	24.90
12	E TRACY SUBSTATION	TRANSMISSION	345.00	125.00	24.90
13	E TRACY SUBSTATION	TRANSMISSION	345.00		
14	E TRACY SUBSTATION	TRANSMISSION	345.00		
15	EIGHT MILE SUBSTATION	TRANSMISSION	120.00		
16	EMPIRE SWITCH STATION	TRANSMISSION	60.00	7.20	12.40
17	EXCELSIOR SWITCHING SUBSTATION	TRANSMISSION	120.00		
18	FALCON SUBSTATION	TRANSMISSION	345.00	125.00	24.90
19	FALCON SUBSTATION	TRANSMISSION	345.00		
20	FRONTIER SUBSTATION	TRANSMISSION	230.00	0.24	
21	FT CHURCHILL SUBSTATION	TRANSMISSION	120.00	69.00	4.16
22	FT CHURCHILL SUBSTATION	TRANSMISSION	13.80	4.16	
23	FT CHURCHILL SUBSTATION	TRANSMISSION	120.00	125.00	13.80
24	FT CHURCHILL SUBSTATION	TRANSMISSION	13.80	4.16	2.40
25	FT CHURCHILL SUBSTATION	TRANSMISSION	63.00	24.90	
26	FT CHURCHILL SUBSTATION	TRANSMISSION	120.00	63.00	13.20
27	FT CHURCHILL SUBSTATION	TRANSMISSION	230.00	125.00	13.80
28	FT SAGE	TRANSMISSION	345.00		
29	GONDER SUBSTATION	TRANSMISSION	345.00	230.00	24.90
30	GONDER SUBSTATION	TRANSMISSION	345.00	230.00	24.90
31	GONDER SUBSTATION	TRANSMISSION	230.00		
32	GONDER SUBSTATION	TRANSMISSION	230.00		
33	GONDER SUBSTATION	TRANSMISSION	345.00		
34	GONDER SUBSTATION	TRANSMISSION	345.00		
35	GONDER SUBSTATION	TRANSMISSION	230.00	69.00	13.80
36	GONDER SUBSTATION	TRANSMISSION	230.00	69.00	13.80
37	HILLTOP	TRANSMISSION	345.00		
38	HILLTOP	TRANSMISSION	345.00	230.00	
39	HUMBOLDT HOUSE SUBSTATION	TRANSMISSION	34.60	6.60	
40	LAHONTON SUBSTATION	TRANSMISSION	60.00		

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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
			REACTOR	1	15	2
150	1		CAPACITOR	1	7	3
20	1					4
			PHASE SHIFTER	1	300	5
			SHUNT REACTOR	1	35	6
24	1					7
			CAPACITOR	1	16	8
	1					9
150	1					10
150	1					11
280	1		TERTIARY REACTOR	1	45	12
			LINE REACTOR	1	35	13
			LINE REACTOR	1	35	14
			CAPACITOR	1	12	15
	1					16
120						17
150	1					18
			REACTOR	1	48	19
	1					20
10	1					21
7	1					22
150	1		PHASE SHIFTER			23
7	1					24
5	1					25
56	1					26
150	1					27
			LINE REACTOR	1	35	28
300	1		TERTIARY CAPACITOR	2	38	29
300	1		TERTIARY CAPACITOR	2	38	30
			REACTOR	1	15	31
			REACTOR	1	30	32
			REACTOR	1	48	33
			REACTOR	1	48	34
	1		TERTIARY REACTOR	1	8	35
	1		TERTIARY REACTOR	1	8	36
			LINE REACTOR	1	35	37
300	1					38
	1					39
			CAPACITOR	1	4	40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	LOYALTON SUBSTATION	TRANSMISSION	60.00		
2	MACHACEK SUBSTATION	TRANSMISSION	230.00	69.00	13.80
3	MACHACEK SUBSTATION	TRANSMISSION	230.00	69.00	13.80
4	MAGGIE CREEK SUBSTATION	TRANSMISSION	120.00		
5	MILLERS SUBSTATION	TRANSMISSION	125.00	62.50	13.80
6	MORTH TRUCKEE SUBSTATION	TRANSMISSION	125.00	62.50	13.80
7	NORTH VALLEY RD SUBSTATION	TRANSMISSION	345.00		
8	NORTH VALLEY RD SUBSTATION	TRANSMISSION	345.00	125.00	24.90
9	NORTH VALLEY RD SUBSTATION	TRANSMISSION	345.00	125.00	24.90
10	NORTH VALMY SUBSTATION	TRANSMISSION	345.00	125.00	24.90
11	NORTH VALMY SUBSTATION	TRANSMISSION	345.00	125.00	24.90
12	NORTH VALMY SUBSTATION	TRANSMISSION	345.00		
13	NORTH VALMY SUBSTATION	TRANSMISSION	345.00		
14	NORTH VALMY SUBSTATION	TRANSMISSION	120.00	24.90	7.20
15	NORTH VALMY SUBSTATION	TRANSMISSION	345.00		
16	NORTH VALMY SUBSTATION	TRANSMISSION	345.00		
17	NORTH VALMY SUBSTATION	TRANSMISSION	345.00		
18	OREANA SUBSTATION	TRANSMISSION	125.00	62.50	13.80
19	OREANA SUBSTATION	TRANSMISSION	125.00	62.50	13.80
20	ROBINSON SUMMIT	TRANSMISSION	525.00	345.00	
21	ROBINSON SUMMIT	TRANSMISSION	525.00	345.00	
22	SALT WELLS TAP SUBSTATION	TRANSMISSION	230.00		
23	SILVER PEAK SUBSTATION	TRANSMISSION	60.00		
24	SILVER PEAK SUBSTATION	TRANSMISSION	67.00	4.80	
25	SILVER PEAK SUBSTATION	TRANSMISSION	60.00	24.90	
26	SILVER PEAK SUBSTATION	TRANSMISSION	60.00		
27	SILVER PEAK SUBSTATION	TRANSMISSION	55.00		
28	THORNE SUBSTATION	TRANSMISSION	125.00	62.50	13.80
29	THORNE SUBSTATION	TRANSMISSION	125.00	62.50	13.80
30	TRACY 120 YARD SUBSTATION	TRANSMISSION	125.00	62.50	13.80
31	TRACY 120 YARD SUBSTATION	TRANSMISSION	63.00	23.00	13.80
32	WADSWORTH SUBSTATION	TRANSMISSION	65.20	13.20	
33	WEST TRACY SUBSTATION	TRANSMISSION	345.00	18.00	
34	WEST TRACY SUBSTATION	TRANSMISSION	345.00	18.00	
35	WEST TRACY SUBSTATION	TRANSMISSION	345.00	18.00	
36	WESTERN SUBSTATION	TRANSMISSION			
37					
38	TOTAL TRANSMISSION		16465.40	4099.22	506.46
39					
40					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			CAPACITOR	1	3	1
45	1		TERTIARY REACTOR	1	8	2
45	1					3
			CAPACITOR	1	12	4
36	1					5
75	1					6
			LINE REACTOR	1	35	7
280	1					8
280	1					9
	1					10
	1					11
			LINE REACTOR	1	48	12
			LINE REACTOR	1	35	13
	1					14
			LINE REACTOR	1	35	15
			LINE REACTOR	1	35	16
			LINE REACTOR	1	35	17
39	1					18
75	1					19
						20
						21
						22
17			PHASE SHIFTER	1	15	23
1	1					24
7	1					25
17			PHASE SHIFTER	1	15	26
			CAPACITOR	1	4	27
36	1					28
22	1					29
75	1					30
10	1					31
5	1					32
200	1					33
200	1					34
200	1					35
						36
						37
3994	44			35	1,135	38
						39
						40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	AUSTIN SUBSTATION	T & D	230.00		
2	AUSTIN SUBSTATION	T & D	230.00	25.00	13.80
3	AUSTIN SUBSTATION	T & D	230.00		
4	AUSTIN SUBSTATION	T & D	230.00		
5	BATTLE MT SUBSTATION	T & D	60.00	14.40	
6	BATTLE MT SUBSTATION	T & D	65.00	24.90	
7	BATTLE MT SUBSTATION	T & D	125.00	62.50	
8	BATTLE MT SUBSTATION	T & D	60.00		
9	BRADY'S SUBSTATION	T & D	123.00	24.90	
10	BRUNSWICK SUBSTATION	T & D	120.00	13.20	
11	BRUNSWICK SUBSTATION	T & D	4.36	67.00	
12	BRUNSWICK SUBSTATION	T & D	66.00	27.90	2.40
13	BRUNSWICK SUBSTATION	T & D	125.00	62.50	13.80
14	BRUNSWICK SUBSTATION	T & D	120.00		
15	BUCKEYE SUBSTATION	T & D	125.00	62.50	13.80
16	BUCKEYE SUBSTATION	T & D	120.00	13.20	
17	BUCKEYE SUBSTATION	T & D	60.00		
18	BUCKEYE SUBSTATION	T & D	120.00		
19	CALIFORNIA SUBSTATION	T & D	120.00	24.90	
20	CALIFORNIA SUBSTATION	T & D	125.00	68.75	
21	CALIFORNIA SUBSTATION	T & D	125.00		
22	CALIFORNIA SUBSTATION	T & D	125.00		
23	EAGLE SUBSTATION	T & D	120.00	12.47	
24	EAGLE SUBSTATION	T & D	120.00	63.00	13.20
25	EAGLE SUBSTATION	T & D	120.00	24.90	
26	GREG STREET SUBSTATION	T & D	120.00	24.90	
27	GREG STREET SUBSTATION	T & D	120.00	24.90	7.20
28	GREG STREET SUBSTATION	T & D	120.00	24.90	
29	HUMBOLDT SUBSTATION	T & D	345.00	125.00	24.90
30	HUMBOLDT SUBSTATION	T & D	345.00		
31	HUMBOLDT SUBSTATION	T & D	345.00	125.00	24.90
32	HUMBOLDT SUBSTATION	T & D	120.00		
33	MIRA LOMA SUBSTATION	T & D	345.00	125.00	24.90
34	MIRA LOMA SUBSTATION	T & D	120.00	24.90	
35	MIRA LOMA SUBSTATION	T & D	345.00	125.00	24.90
36	MT. ROSE SUBSTATION	T & D	120.00	24.90	
37	MT. ROSE SUBSTATION	T & D	120.00	24.90	
38	MT. ROSE SUBSTATION	T & D		24.90	
39	SILVER LAKE SUBSTATION	T & D	66.00	23.00	
40	SILVER LAKE SUBSTATION	T & D	120.00	63.00	

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
			LINE REACTOR	1	15	1
22	1		TERTIARY REACTOR	1	8	2
			LINE REACTOR	1	25	3
			CAPACITOR	1	45	4
7	1					5
5	1					6
67	1					7
			CAPACITOR	1	7	8
6	1					9
22	1					10
5	1					11
14	1					12
75	1					13
			CAPACITOR	1	19	14
47	1					15
25	1					16
			CAPACITOR	1	6	17
			CAPACITOR	1	20	18
28	1					19
15	1					20
			PHASE SHIFTER	1	150	21
			PHASE SHIFTER	1	150	22
14	1					23
84	1					24
28	1					25
47	1					26
47	1					27
60	1					28
150	1		TERTIARY REACTOR	1	21	29
			LINE REACTOR	1	48	30
47	1					31
			CAPACITOR	1	54	32
280	1		TERTIARY REACTOR	1	45	33
60	1		CAPACITOR	1	6	34
280	1					35
50	1					36
34	1					37
						38
13	1					39
75	1					40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	SILVER LAKE SUBSTATION	T & D	120.00	24.90	14.40
2	STEAMBOAT SUBSTATION	T & D	120.00	24.90	7.20
3	STEAMBOAT SUBSTATION	T & D	120.00	24.90	12.47
4	STEAMBOAT SUBSTATION	T & D		24.90	
5	VALLEY ROAD SUBSTATION	T & D	125.00	68.75	15.00
6	VALLEY ROAD SUBSTATION	T & D	120.00	24.90	
7	VALLEY ROAD SUBSTATION	T & D	120.00	24.90	6.95
8	VALLEY ROAD SUBSTATION	T & D	23.50	4.16	
9	VALLEY ROAD SUBSTATION	T & D	24.90		
10	WINNEMUCCA SUBSTATION	T & D	120.00	24.90	
11	WINNEMUCCA SUBSTATION	T & D	125.00	62.50	13.80
12	WINNEMUCCA SUBSTATION	T & D	125.00	62.50	13.80
13	WINNEMUCCA SUBSTATION	T & D	120.00		
14					
15	TOTAL T & D		7082.76	1724.53	247.42
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
47	1					1
47	1					2
47	1					3
			CAPACITOR	1	10	4
19	3					5
47	1					6
47	1					7
6	1					8
			CAPACITOR	1	8	9
28	1					10
39	1					11
75	1					12
			CAPACITOR	1	15	13
						14
2009	40			18	652	15
						16
						17
						18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	ALPINE SWITCHING STATION	TRANSMISSION	230.00		
2	BANNOCK SUBSTATION	TRANSMISSION	120.00		
3	BELL CREEK SUBSTATION	TRANSMISSION	120.00		
4	CORTEZ SWITCH SUBSTATION	TRANSMISSION	115.00	13.80	
5	CROOK ROAD SUBSTATION	TRANSMISSION	60.00		
6	DONNER SUMMIT SUBSTATION	TRANSMISSION	120.00		
7	DOVE SUBSTATION	TRANSMISSION	120.00		
8	DRESSER MINERAL SWITCH SUBSTATION	DISTRIBUTION	60.00		
9	DUN GLEN SUBSTATION	TRANSMISSION	120.00		
10	IMLAY SWITCH SUBSTATION	TRANSMISSION	65.00		
11	JERRITT SWITCH SUBSTATION	TRANSMISSION	120.00		
12	KAISER SWITCH SUBSTATION	TRANSMISSION	120.00		
13	MARBLE SUBSTATION	TRANSMISSION	60.00		
14	NIGHTINGALE SUBSTATION	DISTRIBUTION	120.00		
15	OSCEOLA SUBSTATION	TRANSMISSION	230.00		
16	PURGATORY SUBSTATION	DISTRIBUTION	60.00		
17	RAGTOWN SUBSTATION	DISTRIBUTION	60.00		
18	SMITH VALLEY SUBSTATION	DISTRIBUTION	25.00		
19	STAR PEAK SUBSTATION	TRANSMISSION	120.00		
20	TABLE MOUNTAIN SUBSTATION	TRANSMISSION	120.00		
21	TENABO SWITCHING SUBSTATION	TRANSMISSION	120.00		
22	TROLLEY SWITCH STATION	TRANSMISSION	120.00		
23					
24	TOTAL SWITCH STATIONS		2405.00	13.80	
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
						1
						2
						3
25	1					4
						5
						6
						7
						8
						9
						10
						11
						12
						13
						14
						15
						16
						17
						18
						19
						20
						21
						22
25	1					23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 426 Line No.: 1 Column: b

All substation are unattended.

Schedule Page: 426 Line No.: 1 Column: f

Capacity Summary by Function Total Capacity in MVA

Distribution	2,242
Transmission	3,994
Transmission & Distribution	2,009
Switching Stations	25
Total	8,270

Column f is at the substation level and is the max MVA the substation is capable of handling.
Total substations are as follows:

Distribution	129
Transmission	35
Transmission & Distribution	15
Switching Stations	21
Total	200

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy		This Report Is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report End of 2017/Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.				
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	A & G Salaries	NV Energy, Inc.	920	2,261,741
3	Salaries Overheads	NV Energy, Inc.	920,926,408	2,338,871
4	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921,931	72,515
5	Administrative services under the IASA	NV Energy, Inc.	925,923	476,650
6	NV Energy, Inc. Subtotal			5,149,777
7				
8	A & G Salaries	Nevada Power Company	920	13,981,487
9	Salaries Overheads	Nevada Power Company	920,926,408	11,654,731
10	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	905,033
11	Nevada Power Company Subtotal			26,541,251
12				
13	Administrative services under the IASA	Berkshire Hathaway Energy	426,923	567,250
14	Administrative services under the IASA	MidAmerican Energy	426,923	362,370
15	Administrative services under the IASA	MidAmerican Holding Company	426	26,877
16	Administrative services under the IASA	MidAmerican Renewable	923	383
17	Administrative services under the IASA	PacifiCorp	923	63,103
18	Grand Total			1,019,983
19				
20	Non-power Goods or Services Provided for Affiliate			
21	A & G Salaries	Nevada Power Company	920	9,216,062
22	Salaries Overheads	Nevada Power Company	920,926,408	7,314,883
23	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	411,587
24	Nevada Power Company Subtotal			16,942,532
25				
26	A & G Salaries	NV Energy, Inc.	920	44,528
27	Salaries Overheads	NV Energy, Inc.	920,926,408	40,698
28	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921	816
29	NV Energy, Inc. Subtotal			86,042
30				
31	Administrative services under the IASA	BHE Canada LLC Transmission	923	128
32	Administrative services under the IASA	MidAmerican Energy Company	923	128
33	Administrative services under the IASA	Berkshire Hathaway Energy	923	128
34	Administrative services under the IASA	Northern Natural Gas	923	127
35	Administrative services under the IASA	PacifiCorp	923	127
36	Grand Total			638
37				
38				
39				
40	Service Agreement Footnote			
41	Intercompany Administrative Services Agreement			
42				

Name of Respondent Sierra Pacific Power Company d/b/a NV Energy	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2017/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 40 Column: a

Charges to and from Affiliated Companies result from direct charges as well as common costs that are allocated using various methodologies. These charges are governed by a Master Service Agreement see below for definition of allocations.

EXHIBIT II – Master Service Agreement

Function	Allocation Factors
Accounting	Equity Ratio/ Composite Ratio
Administrative Support	Equity Ratio/ Composite Ratio
Corporate Communications	Equity Ratio/ Composite Ratio
Community and Economic Development	Composite Ratio
Corporate Communications	Equity Ratio/ Composite Ratio
Credit & Risk Management	Equity Ratio/ Composite Ratio
Customer Services	Customer Ratio/Meter Ratio
Design Engineering	Payroll Ratio
Bulk Power Transport	Payroll Ratio
Environmental	Payroll Ratio
Executive/Senior Management	Equity Ratio/ Composite Ratio
Facilities and Real Estate	Equity Ratio/ Composite Ratio
Finance and Treasury	Equity Ratio/ Composite Ratio
Generation Support Services	Payroll Ratio
Governmental Affairs	Composite Ratio/Payroll Ratio
Human Resources	Composite Ratio
	Payroll Ratio
	Equity Ratio
Information Systems	Equity Ratio/ Composite Ratio
Internal Audit	Equity Ratio/ Composite Ratio
Legal	Equity Ratio/ Composite Ratio
Rates and Regulation	Composite Ratio/Payroll Ratio
Renewable Energy Services	Payroll Ratio
Resource Optimization	Payroll Ratio
Shareholder Relations	Equity Ratio
Substation Engineering and Support	Payroll Ratio
Supply Chain	Equity Ratio/ Composite Ratio
Transmission Support Services	Payroll Ratio
Transportation	Composite Ratio

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

EXHIBIT III – Master Service Agreement

Ratio	Based On
Equity Ratio	The common equity at the end of the immediately preceding year, the numerator of which is for an Affiliate and the denominator of which is for all the Affiliates. This ratio will be determined annually, or at such time as may be required due to significant changes. In the absence of equity at any affiliate, long and short term debt will be substituted in both the numerator and denominator
Composite Ratio	--Year End Customers The total electric customers (and/or gas or water customers, or residential, business and large commercial and industrial customers where applicable) at the end of the immediately preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
	--Gross Plant (exc. Common, Leased) CWIP The sum of the total fixed assets at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
	--O&M (exc. Payroll, A&G Common, Fuel) The total operation and maintenance expense excluding payroll, common administrative and general expenses, and fuel at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
	--O&M Payroll The total operation and maintenance payroll expense at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
Customer Ratio	The total electric customers (and/or gas or water customers, or residential, business and large commercial and industrial customers where applicable) at the end of the immediately preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
Meter Ratio	The total meters in service at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
Payroll Ratio	The total operation and construction payroll expense excluding common administrative and general expenses at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.

Name of Respondent	This Report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Sierra Pacific Power Company d/b/a NV Energy			2017/Q4
FOOTNOTE DATA			

Schedule Page: 429 Line No.: 41 Column: a

This footnote applies to all occurrences of "Administrative services under the IASA" on page 429. "IASA" is the Intercompany Administrative Services Agreement between Berkshire Hathaway Energy Company ("BHE") and its subsidiaries. Amounts which are chargeable to or from another affiliate are assigned first by coding to the specific affiliate. These charges are based on actual labor, benefits and operational costs incurred. Amounts not directly assignable to an individual affiliate, such as work performed where multiple affiliates benefit, are assigned on the basis of allocations, as described below:

Labor and Assets: An equal weighting of each company's labor and assets expressed as a percentage of the whole ((labor % + assets %) ÷ 2) determines the portion assigned to each company. Labor is 12 months ended through December of the prior year. Assets are total assets at December 31 of the prior year. Eight combinations of this allocator are used for allocating services that benefit different companies within the BHE organization.

Legislative and Regulatory: The Legislative and Regulatory allocation is used to allocate costs incurred by BHE's legislative & regulatory groups. The legislative & regulatory groups work on a variety of legislative and regulatory subject matter for a select group of companies within the BHE organization. The Legislative and Regulatory allocation percentages are based on the legislative & regulatory groups' estimation of the time and resources spent on the selected companies.

Information Technology Infrastructure: Allocates costs related to shared information technology infrastructure owned by the affiliate to other benefited affiliates based on an aggregation of various measures of usage of such infrastructure including storage capacity utilized, number of servers utilized, server processing times, etc.

Employee Count: This allocator distributes costs to benefited affiliates based on employee counts at such affiliates as of the prior year end.

Processes: This allocator distributes costs of electronic data interchange software and services based on the process count within each affiliate using such software or services.

Oracle Users: This allocator distributes costs of Oracle software and services based on the number of employees within each affiliate using such software and services.

Plant: This allocator distributes costs of managing the corporate insurance function based on assets for each affiliate.

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