

THIS FILING IS
Item 1: <input checked="" type="checkbox"/> An Initial (Original) Submission OR <input type="checkbox"/> Resubmission No.



**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: 2021/ Q4
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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, Licensees, and Others 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

- Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- 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
- 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:

- 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
- 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>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

- 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 [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF 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.

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.

- Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faq-e-filingferc-online>.

- 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 <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

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

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- 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

- 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.
- 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.
- 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.
- 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.
- 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).
- 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.
- For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- 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.
- Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

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

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

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;

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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.

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 by 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 shall 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 field..."

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
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: 2021/ Q4
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 Neil Road, Reno, NV 89511		
05 Name of Contact Person Danielle Lewis		06 Title of Contact Person Rev Req and Regulatory Mgr
07 Address of Contact Person (Street, City, State, Zip Code) 6100 Neil Road, Reno, NV 89511		
08 Telephone of Contact Person, Including Area Code (775) 834-4976	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/15/2022
Annual Corporate Officer Certification		
<p>The undersigned officer certifies that:</p> <p>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.</p>		
01 Name Michael E. Cole	03 Signature /s/ Michael E. Cole	04 Date Signed (Mo, Da, Yr) 04/15/2022
02 Title SVP, CFO and Treasurer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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)		
	Identification	1			
	List of Schedules	2			
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	NA		
7	Important Changes During the Year	108			
8	Comparative Balance Sheet	110			
9	Statement of Income for the Year	114			
10	Statement of Retained Earnings for the Year	118			
12	Statement of Cash Flows	120			
12	Notes to Financial Statements	122			
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a			
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200			
15	Nuclear Fuel Materials	202	NA		
16	Electric Plant in Service	204			
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			
22	Materials and Supplies	227			
23	Allowances	228			
24	Extraordinary Property Losses	230a	None		
25	Unrecovered Plant and Regulatory Study Costs	230b	None		
26	Transmission Service and Generation Interconnection Study Costs	231			

27	<u>Other Regulatory Assets</u>	232	
28	<u>Miscellaneous Deferred Debits</u>	233	
29	<u>Accumulated Deferred Income Taxes</u>	234	
30	<u>Capital Stock</u>	250	
31	<u>Other Paid-in Capital</u>	253	
32	<u>Capital Stock Expense</u>	254b	None
33	<u>Long-Term Debt</u>	256	
34	<u>Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax</u>	261	
35	<u>Taxes Accrued, Prepaid and Charged During the Year</u>	262	
36	<u>Accumulated Deferred Investment Tax Credits</u>	266	
37	<u>Other Deferred Credits</u>	269	
38	<u>Accumulated Deferred Income Taxes-Accelerated Amortization Property</u>	272	NA
39	<u>Accumulated Deferred Income Taxes-Other Property</u>	274	
40	<u>Accumulated Deferred Income Taxes-Other</u>	276	
41	<u>Other Regulatory Liabilities</u>	278	
42	<u>Electric Operating Revenues</u>	300	
43	<u>Regional Transmission Service Revenues (Account 457.1)</u>	302	None
44	<u>Sales of Electricity by Rate Schedules</u>	304	
45	<u>Sales for Resale</u>	310	
46	<u>Electric Operation and Maintenance Expenses</u>	320	
47	<u>Purchased Power</u>	326	
48	<u>Transmission of Electricity for Others</u>	328	
49	<u>Transmission of Electricity by ISO/RTOs</u>	331	NA
50	<u>Transmission of Electricity by Others</u>	332	
51	<u>Miscellaneous General Expenses-Electric</u>	335	
52	<u>Depreciation and Amortization of Electric Plant (Account 403, 404, 405)</u>	336	
53	<u>Regulatory Commission Expenses</u>	350	
54	<u>Research, Development and Demonstration Activities</u>	352	
55	<u>Distribution of Salaries and Wages</u>	354	
56	<u>Common Utility Plant and Expenses</u>	356	
57	<u>Amounts included in ISO/RTO Settlement Statements</u>	397	None
58	<u>Purchase and Sale of Ancillary Services</u>	398	
59	<u>Monthly Transmission System Peak Load</u>	400	
60	<u>Monthly ISO/RTO Transmission System Peak Load</u>	400a	NA

61	<u>Electric Energy Account</u>	401a	
62	<u>Monthly Peaks and Output</u>	401b	
63	<u>Steam Electric Generating Plant Statistics</u>	402	
64	<u>Hydroelectric Generating Plant Statistics</u>	406	NA
65	<u>Pumped Storage Generating Plant Statistics</u>	408	NA
66	<u>Generating Plant Statistics Pages</u>	410	
0	<u>Energy Storage Operations (Large Plants)</u>	414	
67	<u>Transmission Line Statistics Pages</u>	422	
68	<u>Transmission Lines Added During Year</u>	424	
69	<u>Substations</u>	426	
70	<u>Transactions with Associated (Affiliated) Companies</u>	429	
71	<u>Footnote Data</u>	450	
	<u>Stockholders' Reports (check appropriate box)</u>		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
GENERAL INFORMATION			
<p>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.</p> <p>Michael E. Cole Senior Vice President, Chief Financial Officer and Treasurer 6100 Neil Road, Reno, NV 89511</p>			
<p>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.</p> <p>State of Incorporation: NV Date of Incorporation: 1965-01-15 Incorporated Under Special Law:</p>			
<p>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.</p> <p>(a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:</p>			
<p>4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Sierra Pacific Power Company is a United States regulated electric and natural gas utility company serving 0.4 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 perations of the Company.</p>			
<p>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?</p> <p>(1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No</p>			

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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 Hathaway Energy Company owns 100% of the membership interests of NVE Holdings, LLC. Berkshire Hathaway Inc. owns 91.1%, family members and related or affiliated entities of the late Mr. Walter Scott, Jr. owns 7.9% and Mr. Gregory E. Abel owns 1.0% of Berkshire Hathaway Energy Company's common stock.			

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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	Silver State Property Holdings, LLC	Evaluation of Electric Project	100%	

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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)	Date Started in Period (d)	Date Ended in Period (e)
1	Executive Officers for the year ended December 31, 2021				
2	President and Chief Executive Officer	Douglas A. Cannon	514,000		
3	Senior VP, HR and Corporate Services	Jennifer L. Oswald	237,900		
4	VP, Customer Operations	Michelle Follette	223,456		2021-01-15
5	VP, Chief Financial Officer and Treasurer	Michael E. Cole	240,100		
6	VP, General Counsel, Corporate Secretary and Chief Compliance Officer	Brandon M. Barkhuff	243,600		
7	VP, Environmental Services, Safety and Land Management	Starla S. Lacy	257,755		
8	Senior VP, Renewable and Origination	David W. Ulozas	276,975		
9	VP, Business Optimization and Innovation	Robin R. Smith	217,300		
10	Exec VP, Business Development and External Relations	Anthony F. Sanchez III	392,995		
11	VP, Regulatory	John P. McGinley	224,730		
12	VP, Transmission Development and Policy	Carolyn C. Barbash	268,975		
13	VP, Electric Delivery	Shahzad M. Lateef	242,100		
14	VP, Generation	Dariusz M. Rekowski	234,725		
15	VP, Gas Delivery and Natural Disaster Protection	Jesse E. Murray	213,300		
16	VP, Transmission	Joshua K. Langdon	208,100		
17	VP, Customer Operations	Antoine M.Tilmon	200,400	2021-01-18	

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FOOTNOTE DATA

(a) Concept: OfficerTitle

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

FERC FORM No. 1 (ED. 12-96)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Board of Directors for the year ended December 31, 2021:			
2	Douglas A. Cannon - President and Chief Executive Officer	6226 W. Sahara Ave., Las Vegas, NV 89146		true
3	Anthony F. Sanchez III - Exec VP, Business Development and External Relations	6226 W. Sahara Ave., Las Vegas, NV 89146	true	
4	Jennifer L. Oswald - Sr. VP, HR and Corporate Services	6226 W. Sahara Ave., Las Vegas, NV 89146	true	
5	Michael E. Cole - VP, Chief Financial Officer and Treasurer	6226 W. Sahara Ave., Las Vegas, NV 89146	true	
6	Brandon M. Barkhuff - VP, General Counsel, Corporate Secretary and Chief Compliance Officer	6226 W. Sahara Ave., Las Vegas, NV 89146	true	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
<p align="center">IMPORTANT CHANGES DURING THE QUARTER/YEAR</p>			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <ol style="list-style-type: none"> Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. State the estimated annual effect and nature of any important wage scale changes during the year. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. (Reserved.) If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio. 			
1. None.			
2. None.			
3. None.			
4. None.			
5. None.			
6. Refer to Page 122, Short-term Debt and Credit Facilities and Long-term Debt notes of Notes to Financial Statements in this FERC Form 1 for information regarding financial proceedings affecting Sierra Pacific Power Company.			
7. None.			
8. None.			
9. Refer to Page 122, Commitments and Contingencies note of Notes to Financial Statements in this FERC Form 1 for information regarding legal proceedings affecting Sierra Pacific Power Company.			
10. None.			
12. NA.			
13. Effective January 15, 2021, Michelle Follette resigned her position as VP of Customer Operations. Effective January 18, 2021, Antoine M. Tilton was named VP of Customer Operations. Effective June 7, 2021, Jesse E. Murray title changed from VP, Gas Delivery to VP, Gas Delivery and Natural Disaster Protection.			
14. NA.			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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	5,103,224,975	4,923,804,358	
3	Construction Work in Progress (107)	200	219,182,083	137,418,938	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		5,322,407,058	5,061,223,296	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,050,358,686	1,947,081,008	
6	Net Utility Plant (Enter Total of line 4 less 5)		3,272,048,372	3,114,142,288	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202			
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)				
9	Nuclear Fuel Assemblies in Reactor (120.3)				
10	Spent Nuclear Fuel (120.4)				
11	Nuclear Fuel Under Capital Leases (120.6)				
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202			
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)				
14	Net Utility Plant (Enter Total of lines 6 and 13)		3,272,048,372	3,114,142,288	
15	Utility Plant Adjustments (116)				
16	Gas Stored Underground - Noncurrent (117)				
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		381,008	4,578,871	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		17,645	2,238,200	
20	Investments in Associated Companies (123)				
21	Investment in Subsidiary Companies (123.1)	224	(1,746)		
23	Noncurrent Portion of Allowances	228			
24	Other Investments (124)		8,569,088	7,448,758	
25	Sinking Funds (125)				
26	Depreciation Fund (126)				
27	Amortization Fund - Federal (127)				
28	Other Special Funds (128)		68,439,341	31,764,746	
29	Special Funds (Non Major Only) (129)				
30	Long-Term Portion of Derivative Assets (175)		211,375	166,175	

31	<u>Long-Term Portion of Derivative Assets - Hedges (176)</u>			
32	<u>TOTAL Other Property and Investments (Lines 18-21 and 23-31)</u>		77,581,421	41,720,350
33	<u>CURRENT AND ACCRUED ASSETS</u>			
34	<u>Cash and Working Funds (Non-major Only) (130)</u>			
35	<u>Cash (131)</u>		(783,427)	2,671,538
36	<u>Special Deposits (132-134)</u>		1,000	1,000
37	<u>Working Fund (135)</u>			
38	<u>Temporary Cash Investments (136)</u>		10,522,151	16,764,454
39	<u>Notes Receivable (141)</u>			
40	<u>Customer Accounts Receivable (142)</u>		47,841,004	39,020,072
41	<u>Other Accounts Receivable (143)</u>		13,525,423	11,719,796
42	<u>(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)</u>		1,410,380	2,263,749
43	<u>Notes Receivable from Associated Companies (145)</u>			
44	<u>Accounts Receivable from Assoc. Companies (146)</u>		415,902	5,746,157
45	<u>Fuel Stock (151)</u>	227	3,189,296	9,269,698
46	<u>Fuel Stock Expenses Undistributed (152)</u>	227		
47	<u>Residuals (Elec) and Extracted Products (153)</u>	227		
48	<u>Plant Materials and Operating Supplies (154)</u>	227	60,627,317	66,249,314
49	<u>Merchandise (155)</u>	227		
50	<u>Other Materials and Supplies (156)</u>	227		
51	<u>Nuclear Materials Held for Sale (157)</u>	202/227		
52	<u>Allowances (158.1 and 158.2)</u>	228		
53	<u>(Less) Noncurrent Portion of Allowances</u>	228		
54	<u>Stores Expense Undistributed (163)</u>	227	232,032	398,221
55	<u>Gas Stored Underground - Current (164.1)</u>			
56	<u>Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)</u>		728,102	692,266
57	<u>Prepayments (165)</u>		17,386,929	12,332,996
58	<u>Advances for Gas (166-167)</u>			
59	<u>Interest and Dividends Receivable (171)</u>			
60	<u>Rents Receivable (172)</u>			
61	<u>Accrued Utility Revenues (173)</u>		77,853,524	58,717,963
62	<u>Miscellaneous Current and Accrued Assets (174)</u>			
63	<u>Derivative Instrument Assets (175)</u>		1,853,392	9,265,636
64	<u>(Less) Long-Term Portion of Derivative Instrument Assets (175)</u>		211,375	166,175
65	<u>Derivative Instrument Assets - Hedges (176)</u>			

66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		231,770,890	230,419,187
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		7,107,459	7,903,047
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	391,617,462	268,119,371
73	Prelim. Survey and Investigation Charges (Electric) (183)		2,455,816	862,678
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		88,679	44,370
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	59,491,415	96,355,602
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		13,739,516	15,478,268
82	Accumulated Deferred Income Taxes (190)	234	304,975,773	322,311,351
83	Unrecovered Purchased Gas Costs (191)		21,317,851	(1,867,452)
84	Total Deferred Debits (lines 69 through 83)		800,793,971	709,207,235
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		4,382,194,654	4,095,489,060

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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	3,750	3,750	
3	Preferred Stock Issued (204)	250			
4	Capital Stock Subscribed (202, 205)				
5	Stock Liability for Conversion (203, 206)				
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			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254b			
11	Retained Earnings (215, 215.1, 216)	118	424,775,033	300,988,601	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(1,746)		
13	(Less) Reaquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(1,035,888)	(1,203,790)	
16	Total Proprietary Capital (lines 2 through 15)		1,535,003,275	1,411,050,687	
17	LONG-TERM DEBT				
18	Bonds (221)	256	343,680,000	343,680,000	
19	(Less) Reaquired Bonds (222)	256	78,700,000	78,700,000	
20	Advances from Associated Companies (223)	256			
21	Other Long-Term Debt (224)	256	901,742,000	901,742,000	
22	Unamortized Premium on Long-Term Debt (225)		4,832,085	5,884,870	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		560,596	716,939	
24	Total Long-Term Debt (lines 18 through 23)		1,170,993,489	1,171,889,931	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)		120,947,690	135,375,800	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)		3,295,609	2,882,663	
29	Accumulated Provision for Pensions and Benefits (228.3)		19,105,153	23,183,798	

30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)		1,220,685	344,121
32	Long-Term Portion of Derivative Instrument Liabilities		19,447,360	2,192,643
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		11,024,324	10,819,387
35	Total Other Noncurrent Liabilities (lines 26 through 34)		175,040,821	174,798,412
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		159,000,000	45,000,000
38	Accounts Payable (232)		114,378,770	77,790,998
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		35,643,953	32,188,943
41	Customer Deposits (235)		15,440,386	14,701,044
42	Taxes Accrued (236)	262	8,491,534	8,569,358
43	Interest Accrued (237)		13,878,655	13,864,864
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		9,360,401	7,862,015
48	Miscellaneous Current and Accrued Liabilities (242)		12,810,445	12,180,061
49	Obligations Under Capital Leases-Current (243)		8,895,248	9,759,691
50	Derivative Instrument Liabilities (244)		35,439,059	2,388,629
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		19,447,360	2,192,643
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		393,891,091	222,112,960
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		32,954,477	27,801,423
57	Accumulated Deferred Investment Tax Credits (255)	266	827,963	1,210,873
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	56,352,015	45,010,462
60	Other Regulatory Liabilities (254)	278	313,225,656	348,489,109
61	Unamortized Gain on Reacquired Debt (257)		113,403	121,611
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		627,124,940	638,781,410
64	Accum. Deferred Income Taxes-Other (283)		76,667,524	54,222,182

65	Total Deferred Credits (lines 56 through 64)		1,107,265,978	1,115,637,070
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		4,382,194,654	4,095,489,060

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty			
		Balance at Beginning of Year	Balance at End of Year
Plant in Service		(608,322,732)	(599,427,045)
Non-Utility Plant		380,231	(319)
Plant Held for Future Use		(576,204)	(646,233)
Financing & Operating Lease Assets including Accumulated Depreciation		(30,262,705)	(27,051,343)
		<u>(638,781,410)</u>	<u>(627,124,940)</u>

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF INCOME

Quarterly

- 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.
- 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.
- 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.
- 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.
- If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

- Do not report fourth quarter data in columns (e) and (f)
- 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.
- Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
- Use page 122 for important notes regarding the statement of income for any account thereof.
- 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.
- 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.
- If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
- 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.
- Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
- If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

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)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	<u>UTILITY OPERATING INCOME</u>											
2	<u>Operating Revenues (400)</u>	300	972,032,315	865,710,066			848,749,946	746,995,843	123,282,369	118,714,223		
3	<u>Operating Expenses</u>											
4	<u>Operation Expenses (401)</u>	320	605,542,027	513,280,224			523,286,990	433,870,683	82,255,037	79,409,541		
5	<u>Maintenance Expenses (402)</u>	320	33,197,695	28,020,821			31,435,098	26,259,856	1,762,597	1,760,965		
6	<u>Depreciation Expense (403)</u>	336	123,755,613	122,935,915			109,582,268	109,108,627	14,173,345	13,827,288		
7	<u>Depreciation Expense for Asset Retirement Costs (403.1)</u>	336										
8	<u>Amort. & Depl. of Utility Plant (404-405)</u>	336	16,346,822	16,042,341			14,054,245	13,794,249	2,292,577	2,248,092		
9	<u>Amort. of Utility Plant Acq. Adj. (406)</u>	336										
10	<u>Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)</u>											
11	<u>Amort. of Conversion Expenses (407.2)</u>											
12	<u>Regulatory Debits (407.3)</u>		10,676,725	9,190,989			9,334,631	9,162,341	1,342,094	28,648		

13	(Less) Regulatory Credits (407.4)		15,185,701	16,222,326			15,185,701	16,222,326				
14	Taxes Other Than Income Taxes (408.1)	262	27,682,440	27,988,653			24,952,024	25,261,773	2,730,416	2,726,880		
15	Income Taxes - Federal (409.1)	262	3,079,035	4,136,505			5,410,413	585,239	(2,331,378)	3,551,266		
16	Income Taxes - Other (409.1)	262	86,150	(32,393)			86,150	(32,393)				
17	Provision for Deferred Income Taxes (410.1)	234, 272	77,976,732	141,234,051			67,248,730	137,210,913	10,728,002	4,023,138		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	64,296,172	130,671,209			62,433,610	126,468,968	1,862,562	4,202,241		
19	Investment Tax Credit Adj. - Net (411.4)	266	(377,266)	(520,237)			(338,798)	(479,909)	(38,468)	(40,328)		
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)		4	5			4	5				
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)		818,484,096	715,383,329			707,432,436	612,050,080	111,051,660	103,333,249		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		153,548,219	150,326,737			141,317,510	134,945,763	12,230,709	15,380,974		
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)		734,545	1,333,349								
34	(Less) Expenses of Nonutility Operations (417.1)		40,308	43,929								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(1,746)									
37	Interest and Dividend Income (419)		9,419,305	3,551,143								
38	Allowance for Other Funds Used During Construction (419.1)		6,569,547	4,155,456								
39	Miscellaneous Nonoperating Income (421)		1,460,216	2,117,681								

[illegible]

	Interest on Debt to Assoc. Companies (430)											
68	Other Interest Expense (431)		1,908,615	4,091,158								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		2,331,338	1,632,551								
70	Net Interest Charges (Total of lines 62 thru 69)		42,782,974	45,505,130								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		123,784,686	110,609,171								
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										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		123,784,686	110,609,171								

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, 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 for 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 for 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, attach them at page 122.

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		294,046,601	203,437,430
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1	Adjustments To Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		123,786,432	110,609,171
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividends			(20,000,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			(20,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		417,833,033	294,046,601
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1	Change in Accounting Method of Unbilled Revenue		6,942,000	6,942,000
45	TOTAL Appropriated Retained Earnings (Account 215)		6,942,000	6,942,000

	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		6,942,000	6,942,000
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		424,775,033	300,988,601
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)		(1,746)	
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		(1,746)	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 Instructions 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)	123,784,686	110,609,171
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	140,102,435	138,978,256
5	Amortization of (Specify) (footnote details)		
5.1	Unamortized (Gain) loss on Reacquired Debt	1,730,543	1,730,543
5.2	Deferred Energy Costs	(87,037,598)	(30,517,181)
8	Deferred Income Taxes (Net)	13,680,560	10,562,842
9	Investment Tax Credit Adjustment (Net)	(382,910)	(524,023)
10	Net (Increase) Decrease in Receivables	(25,285,235)	17,668,608
11	Net (Increase) Decrease in Inventory	11,832,752	(19,385,929)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	32,971,225	(11,110,450)
14	Net (Increase) Decrease in Other Regulatory Assets	(41,685,986)	(49,607,757)
15	Net Increase (Decrease) in Other Regulatory Liabilities	45,529	4,545,793
16	(Less) Allowance for Other Funds Used During Construction	6,569,547	4,155,456
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net Increase (Decrease) in Other Liabilities	2,679,810	93,790,264
18.2	Net Increase (Decrease) in Accrued Taxes and Interest	(64,033)	5,600,196
18.3	Net (Increase) Decrease in Prepayments	(1,206,693)	(1,322,299)
18.4	Other	(a) 733,485	(b) 1,401,643
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	165,329,023	268,264,221
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		

26	Gross Additions to Utility Plant (less nuclear fuel)	(304,578,736)	(333,365,103)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	1,977,308	117,933
30	(Less) Allowance for Other Funds Used During Construction	(6,569,547)	(4,155,456)
31	Other (provide details in footnote):		
31.1	Non Cash Changes to Utility Plant		
31.2	Customer Advances for Construction	5,153,054	12,113
31.3	Contributions in Aid of Construction	9,014,101	4,518,128
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(281,864,726)	(324,561,473)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies	1,746	
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
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):		
53.1	Proceeds from Sale of Utility Assets		
53.2	Proceeds from Other Investments	272,750	
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(281,590,230)	(324,561,473)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		30,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		

66	Net Increase in Short-Term Debt (c)	114,000,000	45,000,000
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	114,000,000	75,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Payments for Finance Lease Obligations	(6,773,392)	(5,241,000)
76.2	Deferred Financing and Debt Issuance Costs	(381,289)	(258,405)
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		(20,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	106,845,319	49,500,595
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(9,415,888)	(6,796,657)
88	Cash and Cash Equivalents at Beginning of Period	25,603,551	32,400,208
90	Cash and Cash Equivalents at End of Period	16,187,663	25,603,551

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities			
Description		Twelve Months Ended December 31, 2021	
Other Assets	\$		(30,745,754)
Regulatory Asset for Pension Plan			35,676,777
Pension and Benefit Assets/Liabilities			(4,365,440)
Accumulated Other Comprehensive Income			167,902
Total: Other	\$		733,485
(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities			
Description		Twelve Months Ended December 31, 2020	
Other Assets	\$		384,899
Regulatory Asset for Pension Plan			25,994,302
Pension and Benefit Assets/Liabilities			(24,443,925)
Accumulated Other Comprehensive Income			(533,633)
Total: Other	\$		1,401,643

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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.

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, 2021 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.

Organization and Operations

Sierra Pacific Power Company ("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").

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 necessarily 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 finance 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 ("ARO's"); 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.

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. 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) ("AOI").

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 current assets and other assets on the Balance Sheets.

Allowance for Credit Losses

Trade receivables are primarily short-term in nature with stated collection terms of less than one year from the date of origination and are stated at the outstanding principal amount, net of an estimated allowance for credit losses. The allowance for credit losses 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. In measuring the allowance for credit losses for trade receivables, Sierra Pacific primarily utilizes credit loss history. However, Sierra Pacific may adjust the allowance for credit losses to reflect current conditions and reasonable and supportable forecasts that deviate from historical experience. 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 changes in the balance of the allowance for credit losses, which is included in trade receivables, net on the Balance Sheets, is summarized as follows for the years ended December 31, (in millions):

	2021	2020
Beginning balance	\$ 2	\$ 2
Charged to operating costs and expenses, net	2	2
Write-offs, net	(3)	(2)
Ending balance	<u>\$ 1</u>	<u>\$ 2</u>

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 \$62 million and \$67 million as of December 31, 2021 and 2020, respectively, and fuel, which includes coal stock, stored natural gas and fuel oil, totaling \$3 million and \$10 million as of December 31, 2021 and 2020, 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").

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 2021 and 2020 was 6.75% for electric, 5.75% for natural gas and 6.65% for common facilities.

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.

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 undiscounted 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, 2021, the impacts of regulation are considered when evaluating the carrying value of regulated assets.

Leases

Sierra Pacific has non-cancelable operating leases primarily for transmission and delivery assets, generating facilities, vehicles and office equipment and finance leases consisting primarily of transmission assets, generating facilities and vehicles. These leases generally require Sierra Pacific to pay for insurance, taxes and maintenance applicable to the leased property. Given the capital intensive nature of the utility industry, it is common for a portion of lease costs to be capitalized when used during construction or maintenance of assets, in which the associated costs will be capitalized with the corresponding asset and depreciated over the remaining life of that asset. Certain leases contain renewal options for varying periods and escalation clauses for adjusting rent to reflect changes in price indices. Sierra Pacific does not include options in its lease calculations unless there is a triggering event indicating Sierra Pacific is reasonably certain to exercise the option. Sierra Pacific's accounting policy is to not recognize right-of-use assets and lease obligations for leases with contract terms of one year or less and not separate lease components from non-lease components and instead account for each separate lease component and the non-lease components associated with a lease as a single lease component. Leases will be evaluated for impairment in line with Accounting Standards Codification ("ASC") Topic 360, "Property, Plant and Equipment" when a triggering event has occurred that might affect the value and use of the assets being leased.

Sierra Pacific's leases of generating facilities generally are for the long-term purchase of electric energy, also known as power purchase agreements ("PPA"). PPAs are generally signed before or during the early stages of project construction and can yield a lease that has not yet commenced. These agreements are primarily for renewable energy and the payments are considered variable lease payments as they are based on the amount of output.

Sierra Pacific's operating and finance right-of-use assets are recorded in other assets and the operating and current finance lease liabilities are recorded in current and long-term other liabilities accordingly.

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 enacted 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. Changes in deferred income tax assets and liabilities that are associated with 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.

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. Sierra Pacific's unrecognized tax benefits are primarily included in other long-term liabilities on the Balance Sheets. 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.

Revenue Recognition

Sierra Pacific uses a single five-step model to identify and recognize revenue from contracts with customers ("Customer Revenue") upon transfer of control of promised goods or services in an amount that reflects the consideration to which Sierra Pacific expects to be entitled in exchange for those goods or services. 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.

Substantially all of Sierra Pacific's Customer Revenue is derived from tariff-based sales arrangements approved by various regulatory commissions. These tariff-based revenues are mainly comprised of energy, transmission, distribution and natural gas and have performance obligations to deliver energy products and services to customers which are satisfied over time as energy is delivered or services are provided. Other revenue consists primarily of revenue recognized in accordance with ASC 842, "Leases" and amounts not considered Customer Revenue within ASC 606, "Revenue from Contracts with Customers."

Revenue recognized is equal to what Sierra Pacific has the right to invoice as it corresponds directly with the value to the customer of Sierra Pacific's performance to date and includes billed and unbilled amounts. As of December 31, 2021 and 2020, trade receivables, net on the Balance Sheets relate substantially to Customer Revenue, including unbilled revenue of \$78 million and \$59 million, respectively. Payments for amounts billed are generally due from the customer within 30 days of billing. Rates charged for energy products and services are established by regulators or contractual arrangements that establish the transaction price as well as the allocation of price amongst the separate performance obligations. When preliminary regulated 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.

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.

Subsequent Events

Sierra Pacific's management has evaluated the impact of events occurring after December 31, 2021, up to February 25, 2022, the date that Sierra Pacific's GAAP financial statements were issued, and has updated such evaluation for disclosure purposes through April 15, 2022. These financial statements include all necessary adjustments and disclosures resulting from these evaluations.

Property, Plant and Equipment, Net

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

	Depreciable Life	2021	2020
Utility plant:			
Electric generation	25 - 60 years	\$ 1,163	\$ 1,130
Electric transmission	50 - 100 years	940	908
Electric distribution	20 - 100 years	1,846	1,754
Electric general and intangible plant	5 - 70 years	204	189
Natural gas distribution	35 - 70 years	438	429
Natural gas general and intangible plant	5 - 70 years	14	15
Common general	5 - 70 years	370	355
Utility plant		4,975	4,780
Accumulated depreciation and amortization		(1,854)	(1,755)
Utility plant, net		3,121	3,025
Other non-regulated, net of accumulated depreciation and amortization	70 years	—	2
Plant, net		3,121	3,027
Construction work-in-progress		219	137
Property, plant and equipment, net		<u>\$ 3,340</u>	<u>\$ 3,164</u>

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, 2021 and 2020 was 3.1% and 3.2%, respectively. Sierra Pacific is required to file a utility plant depreciation study every six years as a companion filing with the triennial general rate review filings. The most recent study was filed in 2016.

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

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.

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, 2021 (dollars in millions):

	Sierra Pacific's Share	Utility Plant	Accumulated Depreciation	Construction Work-in-Progress
Valmy Generating Station	50 %	\$ 394	\$ 309	\$ 1
ON Line Transmission Line	6	40	8	—
Valmy Transmission	50	4	2	—
Total		<u>\$ 438</u>	<u>\$ 319</u>	<u>\$ 1</u>

Leases

The following table summarizes Sierra Pacific's leases recorded on the Balance Sheet as of December 31 (in millions):

	2021	2020
Right-of-use assets:		
Operating leases	\$ 15	\$ 16

Finance leases	111	126
Total right-of-use assets	<u>\$ 126</u>	<u>\$ 142</u>
Lease liabilities:		
Operating leases	\$ 15	\$ 16
Finance leases	115	130
Total lease liabilities	<u>\$ 130</u>	<u>\$ 146</u>

The following table summarizes Sierra Pacific's lease costs for the years ended December 31 (in millions):

	2021	2020
Variable	\$ 86	\$ 78
Operating	1	2
Finance:		
Amortization	5	4
Interest	9	9
Total lease costs	<u>\$ 101</u>	<u>\$ 93</u>
Weighted-average remaining lease term (years):		
Operating leases	27.4	27.2
Finance leases	28.4	27.8
Weighted-average discount rate:		
Operating leases	5.0 %	5.0 %
Finance leases	8.2 %	8.1 %

The following table summarizes Sierra Pacific's supplemental cash flow information relating to leases for the years ended December 31 (in millions):

	2021	2020
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ (1)	\$ (2)
Operating cash flows from finance leases	(9)	(6)
Financing cash flows from finance leases	(7)	(5)
Right-of-use assets obtained in exchange for lease liabilities:		
Finance leases	\$ 1	\$ 89

Sierra Pacific has the following remaining lease commitments as of December 31, 2021 (in millions):

	Operating	Finance	Total
2022	\$ 1	\$ 16	\$ 17
2023	1	16	17
2024	1	15	16
2025	1	15	16
2026	1	15	16
Thereafter	24	149	173
Total undiscounted lease payments	29	226	255
Less - amounts representing interest	(14)	(111)	(125)
Lease liabilities	<u>\$ 15</u>	<u>\$ 115</u>	<u>\$ 130</u>

Operating and Finance Lease Obligations

Sierra Pacific's operating and finance lease obligations consist mainly of ON Line and Truckee-Carson Irrigation District ("TCID"). ON Line was placed in-service on December 31, 2013. Sierra Pacific and Nevada Power, collectively the ("Nevada Utilities"), entered into a long-term transmission use agreement, in which the Nevada Utilities have a 25% interest and Great Basin Transmission South, LLC has a 75% interest. The Nevada Utilities' share of the long-term transmission use agreement and ownership interest is split at 75% for Nevada Power and 25% for Sierra Pacific, previously split 95% for Nevada Power and 5% for Sierra Pacific. In December 2019, the PUCN ordered the Nevada Utilities to complete the necessary procedures to change the ownership split to 75% for Nevada Power and 25% for Sierra Pacific, effective January 1, 2020. In August 2020, the FERC approved the amended agreement between the Nevada Utilities and Great Basin Transmission, LLC that reallocated the PUCN-approved ownership percentage change from Nevada Power to Sierra Pacific. The term of the lease is 41 years with the agreement ending December 31, 2054. In 1999, Sierra Pacific entered into a 50-year agreement with TCID to lease electric distribution facilities. Total finance lease obligations of \$110 million and \$122 million were included on the Balance Sheets as of December 31, 2021 and 2020, respectively, for these leases. See Summary of Significant Accounting Policies Note for further discussion of Sierra Pacific's remaining lease obligations.

Regulatory Matters

Regulatory Assets

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	2021	2020
Deferred energy costs	1 year	\$ 107	\$ 22
Merger costs from 1999 merger	25 years	66	68
Natural disaster protection plan	1 year	62	45
Employee benefit plans ⁽¹⁾	8 years	46	81
Unrealized loss on regulated derivative contracts	1 year	35	2

Deferred operating costs	8 years	31	27
Abandoned projects	5 years	19	22
Other	Various	74	67
Total regulatory assets		<u>\$ 440</u>	<u>\$ 334</u>
Reflected as:			
Current assets		\$ 177	\$ 67
Noncurrent assets		263	267
Total regulatory assets		<u>\$ 440</u>	<u>\$ 334</u>

(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.

Sierra Pacific had regulatory assets not earning a return on investment of \$158 million and \$149 million as of December 31, 2021 and 2020, 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, AROs and legacy meters.

Regulatory Liabilities

Regulatory liabilities represent amounts that are expected 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	2021	2020
Deferred income taxes ⁽¹⁾	Various	\$ 234	\$ 249
Cost of removal ⁽²⁾	36 years	201	197
Other	Various	28	51
Total regulatory liabilities		<u>\$ 463</u>	<u>\$ 497</u>
Reflected as:			
Current liabilities		\$ 19	\$ 34
Noncurrent liabilities		444	463
Total regulatory liabilities		<u>\$ 463</u>	<u>\$ 497</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.

(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.

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.

Natural Disaster Protection Plan ("NDPP")

In March 2021, Sierra Pacific filed an application seeking recovery of the 2020 expenditures, approval for an update to the initial NDPP that was ordered by the PUCN and filed their first amendment to the 2020 NDPP. A hearing related to the application for approval of the first amendment to the 2020 NDPP was held in June 2021. Sierra Pacific filed a partial-party stipulation resolving all issues. One of the intervening parties filed an opposition to the partial-party stipulation and other intervenors filed legal briefs. The partial-party stipulation was approved by the PUCN in June 2021 with the lone dissenting party retaining the right to argue a single issue in future proceedings with the primary issue being a single statewide rate as a cost recovery mechanism. In July 2021, a hearing was held on the cost recovery of 2020 expenditures. In September 2021, the PUCN issued an order, approving the recovery of the 2020 expenditures with adjustments for vegetation management, inspections and corrections and rate structure. Certain vegetation management expenditures were to be removed from the NDPP rate and deemed to be recovered through the general three-year regulatory rate review process. A portion of the inspections and corrections were deferred to seek recovery in a future NDPP rate filing. Lastly, the order approved cost recovery based on a hybrid rate calculation comprised of a statewide rate component for operating costs and a service territory specific rate component for capital costs. In September 2021, Sierra Pacific and one of the intervening parties filed petitions for reconsideration that were granted by the PUCN. In January 2022, the PUCN issued an order reaffirming its order from September 2021.

Excess Deferred Taxes

For Nevada rate making, the property related excess deferred taxes arising from the passage of the Tax Cuts and Jobs Act in 2017 will be amortized using the Average Rate Assumption Method (ARAM). Both ARAM amortization during the regulatory lag period and the non-property related excess deferred taxes were retained in a regulatory liability until the balance is addressed in the company's next general rate case. The electric rate case concluded in 2019, and the associated balance of the regulatory liability will be amortized into rates over a 6 year life. The associated balance of the regulatory liability for all other jurisdictions will amortize over the period authorized by applicable regulatory commissions, to be determined in future rate cases.

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. When Sierra Pacific's regulatory earned rate of return for a calendar year exceeds the regulatory rate of return used to set base tariff general rates, it is obligated to refund energy efficiency implementation revenue previously collected for that year. In March 2021, Sierra Pacific filed an application to reset the EEIR and EEPR and to refund the EEIR revenue received in 2020, including carrying charges. In August 2021, the PUCN issued an order accepting a stipulation requiring Sierra Pacific to refund the 2020 revenue and reset the rates as filed effective October 1, 2021. 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, 2021 and 2020, respectively.

Short-term Debt and Credit Facilities

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

	2021	2020
Credit facilities	\$ 250	\$ 250
Short-term debt	(159)	(45)
Net credit facilities	<u>\$ 91</u>	<u>\$ 205</u>

Sierra Pacific has a \$250 million secured credit facility expiring in June 2024 with an unlimited number of maturity 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, 2021 and 2020, Sierra Pacific had borrowings of \$159 million and \$45 million, respectively, outstanding under the credit facility. As of December 31, 2021 and 2020, the weighted average interest rate on borrowings outstanding was 0.86% and 0.90%, respectively. 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 debt, including current maturities, to total capitalization not exceed 0.65 to 1.0 as of the last day of each quarter.

Long-term Debt

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):

General and refunding mortgage securities:

3.375% Series T, due 2023

2.600% Series U, due 2026

6.750% Series P, due 2037

Tax-exempt refunding revenue bond obligations:

Fixed-rate series:

1.850% Pollution Control Series 2016B, due 2029 ⁽¹⁾

3.000% Gas and Water Series 2016B, due 2036 ⁽²⁾

0.625% Water Facilities Series 2016C, due 2036 ⁽¹⁾

2.050% Water Facilities Series 2016D, due 2036 ⁽¹⁾

2.050% Water Facilities Series 2016E, due 2036 ⁽¹⁾

2.050% Water Facilities Series 2016F, due 2036 ⁽¹⁾

1.850% Water Facilities Series 2016G, due 2036 ⁽¹⁾

Total long-term debt

Par Value	2021	2020
\$ 250	\$ 249	\$ 249
400	397	396
252	253	255
30	30	29
60	60	61
30	30	30
25	25	25
25	25	25
75	75	74
20	20	20
<u>\$ 1,167</u>	<u>\$ 1,164</u>	<u>\$ 1,164</u>

Reflected as -

Long-term debt

\$ 1,164 \$ 1,164

(1) Subject to mandatory purchase by Sierra Pacific in April 2022 at which date the interest rate may be adjusted.

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

Annual Payment on Long-Term Debt

The annual repayments of long-term debt for the years beginning January 1, 2022 and thereafter, are as follows (in millions):

2023

2026

2027 and thereafter

Total

Unamortized premium, discount and debt issuance cost

Total

\$ 250
400
517
1,167
(3)
<u>\$ 1,164</u>

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, 2021, approximately \$4.5 billion (based on original cost) of Sierra Pacific's property was subject to the liens of the mortgages.

Income Taxes

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

Current – Federal

Deferred – Federal

Total income tax expense

2021	2020
\$ 5	\$ 3
13	12
<u>\$ 18</u>	<u>\$ 15</u>

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:

Federal statutory income tax rate

Effects of ratemaking

Effective income tax rate

2021	2020
21 %	21 %
(8)	(9)
<u>13 %</u>	<u>12 %</u>

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

Deferred income tax assets:

Regulatory liabilities

Operating and finance leases

Customer advances

Unamortized contract value

Other

Total deferred income tax assets

2021	2020
\$ 64	\$ 67
27	30
14	10
8	2
6	8
<u>119</u>	<u>117</u>

Deferred income tax liabilities:

Property related items

Regulatory assets

Operating and finance leases

Other

Total deferred income tax liabilities

Net deferred income tax liability

(379)	(380)
(94)	(74)
(27)	(30)
(21)	(7)
<u>(521)</u>	<u>(491)</u>
<u>\$ (402)</u>	<u>\$ (374)</u>

The United States Internal Revenue Service has closed its examination of NV Energy's consolidated income tax returns through December 31, 2008, and effectively settled its examination of Sierra Pacific's income tax return for the short year ended December 31, 2013, and the statute of limitations has expired for NV Energy's

consolidated income tax returns through the short year ended December 19, 2013. The closure or effective settlement of examinations, or the expiration of the statute of limitations may not preclude the Internal Revenue Service from adjusting the federal net operating loss carryforward utilized in a year for which the examination is not closed.

Employee Benefit Plans

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 did not make any contributions to the Qualified Pension Plan for the years ended December 31, 2021 and 2020. Sierra Pacific contributed \$1 million to the Non-Qualified Pension Plans for the years ended December 31, 2021 and 2020. Sierra Pacific contributed \$1 million and \$— million to the Other Post Retirement Plan for the years ended December 31, 2021 and 2020, 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 be included in regulated rates. Net periodic benefit costs not included in regulated rates are included in accumulated other comprehensive loss, net.

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

	2021	2020
Qualified Pension Plan -		
Other non-current assets	\$ 62	\$ 26
Non-Qualified Pension Plans:		
Other current liabilities	(1)	(1)
Other long-term liabilities	(7)	(8)
Other Postretirement Plans -		
Other long-term liabilities	(10)	(13)

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 \$201 million and \$197 million as of December 31, 2021 and 2020, respectively.

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

	2021	2020
Asbestos	\$ 5	\$ 5
Evaporative ponds and dry ash landfills	3	3
Other	3	3
Total asset retirement obligations	<u>\$ 11</u>	<u>\$ 11</u>

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

	2021	2020
Beginning balance	\$ 11	\$ 10
Accretion	—	1
Ending balance	<u>\$ 11</u>	<u>\$ 11</u>
Reflected as -		
Other long-term liabilities	\$ 11	\$ 11

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.

Risk Management and Hedging Activities

Sierra Pacific is exposed to the impact of market fluctuations in commodity prices and interest rates. Sierra Pacific is principally exposed to electricity, natural gas and coal market fluctuations primarily through Sierra Pacific's obligation to serve retail customer load in its regulated service territory. Sierra Pacific's load and generating facilities represent substantial underlying commodity positions. Exposures to commodity prices consist mainly of variations in the price of fuel required to generate electricity and wholesale electricity that is purchased and sold. Commodity prices are subject to wide price swings as supply and demand are impacted by, among many other unpredictable items, weather, market liquidity, generating facility availability, customer usage, storage, and transmission and transportation constraints. The actual cost of fuel and purchased power is recoverable through the deferred energy mechanism. Interest rate risk exists on variable-rate debt and future debt issuances. Sierra Pacific does not engage in proprietary trading activities.

Sierra Pacific has established a risk management process that is designed to identify, assess, manage and report on each of the various types of risk involved in its business. To mitigate a portion of its commodity price risk, Sierra Pacific uses commodity derivative contracts, which may include forwards, futures, options, swaps and other agreements, to effectively secure future supply or sell future production generally at fixed prices. Sierra Pacific manages its interest rate risk by limiting its exposure to variable interest rates primarily through the issuance of fixed-rate long-term debt and by monitoring market changes in interest rates. Additionally, Sierra Pacific may from time to time enter into interest rate derivative contracts, such as interest rate swaps or locks, to mitigate Sierra Pacific's exposure to interest rate risk. Sierra Pacific does not hedge all of its commodity price and interest rate risks, thereby exposing the unhedged portion to changes in market prices.

There have been no significant changes in Sierra Pacific's accounting policies related to derivatives. Refer to Summary of Significant Accounting Policies and Fair Value Measurements Notes for additional information on derivative contracts.

The following table, which excludes contracts that have been designated as normal under the normal purchases and normal sales exception afforded by GAAP, summarizes the fair value of Sierra Pacific's derivative contracts, on a gross basis, and reconciles those amounts presented on a net basis on the Balance Sheets (in millions):

	Other Current Assets	Other Current Liabilities	Other Long-term Liabilities	Total
As of December 31, 2021:				
Not designated as hedging contracts ⁽¹⁾ :				
Commodity assets	\$ 2	\$ —	\$ —	\$ 2
Commodity liabilities	—	(16)	(19)	(35)
Total derivative - net basis	<u>\$ 2</u>	<u>\$ (16)</u>	<u>\$ (19)</u>	<u>\$ (33)</u>

As of December 31, 2020:

Not designated as hedging contracts⁽¹⁾:

Commodity assets	\$	9	\$	—	\$	—	\$	9
Commodity liabilities		—		—		(2)		(2)
Total derivative - net basis	\$	9	\$	—	\$	(2)	\$	7

(1) Sierra Pacific's commodity derivatives not designated as hedging contracts are included in regulated rates. As of December 31, 2021 a regulatory asset of \$33 million was recorded related to the net derivative liability of \$33 million. As of December 31, 2020 a regulatory liability of \$7 million was recorded related to the net derivative asset of \$7 million.

The following table summarizes the net notional amounts of outstanding commodity derivative contracts with fixed price terms that comprise the mark-to-market values as of December 31 (in millions):

	Unit of Measure	2021	2020
Electricity purchases	Megawatt hours	1	—
Natural gas purchases	Decatherms	53	54

Credit Risk

Sierra Pacific is exposed to counterparty credit risk associated with wholesale energy supply and marketing activities with other utilities, energy marketing companies, financial institutions and other market participants. Credit risk may be concentrated to the extent Sierra Pacific's counterparties have similar economic, industry or other characteristics and due to direct and indirect relationships among the counterparties. Before entering into a transaction, Sierra Pacific analyzes the financial condition of each significant wholesale counterparty, establishes limits on the amount of unsecured credit to be extended to each counterparty and evaluates the appropriateness of unsecured credit limits on an ongoing basis. To further mitigate wholesale counterparty credit risk, Sierra Pacific enters into netting and collateral arrangements that may include margining and cross-product netting agreements and obtain third-party guarantees, letters of credit and cash deposits. If required, Sierra Pacific exercises rights under these arrangements, including calling on the counterparty's credit support arrangement.

Collateral and Contingent Features

In accordance with industry practice, certain wholesale agreements, including derivative contracts, contain credit support provisions that in part base certain collateral requirements on credit ratings for senior unsecured debt as reported by one or more of the recognized credit rating agencies. These agreements may either specifically provide bilateral rights to demand cash or other security if credit exposures on a net basis exceed specified rating-dependent threshold levels ("credit-risk-related contingent features") or provide the right for counterparties to demand "adequate assurance" if there is a material adverse change in Sierra Pacific's creditworthiness. These rights can vary by contract and by counterparty. As of December 31, 2021, Sierra Pacific's credit ratings for its senior secured debt and its issuer credit ratings for senior unsecured debt from the recognized credit rating agencies were investment grade.

The aggregate fair value of Sierra Pacific's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$— million as of December 31, 2021 and 2020, respectively, which represents the amount of collateral to be posted if all credit risk related contingent features for derivative contracts in liability positions had been triggered. Sierra Pacific's collateral requirements could fluctuate considerably due to market price volatility, changes in credit ratings, changes in legislation or regulation or other factors.

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 financial 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		
As of December 31, 2021:					
Assets:					
Commodity derivatives	\$ —	\$ —	\$ 2	\$	2
Money market mutual funds	10	—	—		10
Investment funds	1	—	—		1
	<u>\$ 11</u>	<u>\$ —</u>	<u>\$ 2</u>	<u>\$</u>	<u>13</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (35)</u>	<u>\$</u>	<u>(35)</u>
As of December 31, 2020:					
Assets:					
Commodity derivatives	\$ —	\$ —	\$ 9	\$	9
Money market mutual funds	17	—	—		17
	<u>\$ 17</u>	<u>\$ —</u>	<u>\$ 9</u>	<u>\$</u>	<u>26</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (2)</u>	<u>\$</u>	<u>(2)</u>

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.

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. When available, the fair value of derivative contracts is estimated using unadjusted quoted prices for identical contracts in the market in which Sierra Pacific transacts. When quoted prices for identical contracts are not available, Sierra Pacific uses forward price curves. Forward price curves represent Sierra Pacific's estimates of the prices at which a buyer or seller could contract today for delivery or settlement at future dates. Sierra Pacific bases its forward price curves upon internally developed models, with internal and external fundamental data inputs. Market price quotations for certain electricity and natural gas trading hubs are not as readily obtainable due to markets that are not active. Given that limited market data exists for these contracts, Sierra Pacific uses forward price curves derived from internal models based on perceived pricing relationships to major trading hubs that are based on unobservable inputs. The model incorporates a mid-market pricing convention (the mid-point price between bid and ask prices) as a practical expedient for valuing its assets and liabilities measured and reported at fair value. The determination of the fair value for derivative contracts not only includes counterparty risk, but also the impact of Sierra Pacific's nonperformance risk on its liabilities, which as of December 31, 2021, had an immaterial impact to the fair value of its derivative contracts. As such, Sierra Pacific considers its derivative contracts to be valued using Level 3 inputs.

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.

The following table reconciles the beginning and ending balances of Sierra Pacific's net commodity derivative assets or liabilities measured at fair value on a recurring basis using significant Level 3 inputs for the years ended December 31 (in millions):

	2021	2020
Beginning balance	\$ 7	\$ (1)
Changes in fair value recognized in regulatory assets or liabilities	(25)	(2)
Settlements	(15)	10
Ending balance	<u>\$ (33)</u>	<u>\$ 7</u>

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 following table presents the carrying value and estimated fair value of Sierra Pacific's long-term debt as of December 31 (in millions):

	2021		2020	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,164	\$ 1,316	\$ 1,164	\$ 1,358

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. Sierra Pacific is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts.

Commitments

Sierra Pacific has the following firm commitments that are not reflected on the Balance Sheet. Minimum payments as of December 31, 2021 are as follows (in millions):

	2022	2023	2024	2025	2026	2027 and Thereafter	Total
Contract type:							
Fuel, capacity and transmission contract commitments	\$ 338	\$ 227	\$ 149	\$ 120	\$ 105	\$ 1,072	\$ 2,011
Fuel and capacity contract commitments (not commercially operable)	25	27	27	26	26	459	590
Construction commitments	35	497	737	76	—	—	1,345
Easements	2	2	2	2	2	28	38
Maintenance, service and other contracts	7	6	6	5	1	—	25
Total commitments	\$ 407	\$ 759	\$ 921	\$ 229	\$ 134	\$ 1,559	\$ 4,009

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 2022 to 2046. Purchased power includes estimated payments for contracts which meet the definition of a lease and payments are based on the amount of energy expected to be generated. See Lease Note for further discussion of Sierra Pacific's lease commitments.

Coal and Natural Gas

Sierra Pacific has a long-term contract for the transport of coal that expires in 2024. Additionally, gas transportation contracts expire from 2023 to 2046 and the gas supply contracts expire from 2022 to 2023.

Fuel and Capacity Contract Commitments - Not Commercially Operable

Sierra Pacific has several contracts for long-term purchase of electric energy in which the facility remains under development. Amounts represent the estimated payments under renewable energy power purchase contracts, which have been approved by the PUCN and are contingent upon the developers obtaining commercial operation and their ability to deliver power.

Construction Commitments

Sierra Pacific's construction commitments included in the table above relate to firm commitments and include costs associated with two solar photovoltaic facility projects. The first project is a 250-MW solar photovoltaic facility with an additional 200 MWs of co-located battery storage that will be developed in Humboldt County, Nevada. Commercial operation is expected by the end of 2023. The second project is a 350-MW solar photovoltaic facility with an additional 280 MWs of co-located battery storage that will be developed in Humboldt County, Nevada. Commercial operation is expected by the end of 2024. Both facilities will be jointly owned and operated by Nevada Power and Sierra Pacific.

Easements

Sierra Pacific has non-cancelable easements for land. Operating and maintenance expense on non-cancelable easements totaled \$2 million for the years-ended December 31, 2021 and 2020.

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 2024 to 2026.

Revenues from Contracts with Customers

The following table summarizes Sierra Pacific's Customer Revenue by customer class, including a reconciliation to Sierra Pacific's reportable segment information included in Note 18, for the years ended December 31 (in millions):

	2021			2020		
	Electric	Natural Gas	Total	Electric	Natural Gas	Total
Customer Revenue:						
Retail:						
Residential	\$ 307	\$ 76	\$ 383	\$ 273	\$ 76	\$ 349
Commercial	267	29	296	233	29	262
Industrial	202	10	212	170	9	179
Other	5	—	5	5	—	5
Total fully bundled	781	115	896	681	114	795
Distribution only service	3	—	3	4	—	4
Total retail	784	115	899	685	114	799
Wholesale, transmission and other	62	—	62	50	—	50

Total Customer Revenue	846	115	961	735	114	849
Other revenue	2	2	4	3	2	5
Total revenue	<u>\$ 848</u>	<u>\$ 117</u>	<u>\$ 965</u>	<u>\$ 738</u>	<u>\$ 116</u>	<u>\$ 854</u>

Supplemental Cash Flow Disclosures

Cash and Cash Equivalents and Restricted Cash and Cash Equivalents

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 cash and cash equivalents as of December 31, 2021 and December 31, 2020, consist of funds restricted by the PUCN for a certain renewable energy contract. A reconciliation of cash and cash equivalents and restricted cash and cash equivalents as of December 31, 2021 and December 31, 2020, as presented in the Statements of Cash Flows is outlined below and disaggregated by the line items in which they appear on the Balance Sheets (in millions):

	As of	
	December 31, 2021	December 31, 2020
Cash (131)	\$ (1)	\$ 3
Temporary cash investments (136)	11	17
Total cash and cash equivalents	<u>\$ 10</u>	<u>\$ 20</u>
Restricted cash and cash equivalents (128)	<u>\$ 6</u>	<u>\$ 6</u>
Total cash and cash equivalents and restricted cash and cash equivalents	<u>\$ 16</u>	<u>\$ 26</u>

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

Supplemental disclosure of cash flow information:

Interest paid, net of amounts capitalized	\$ 41	\$ 42
Income taxes (refunded) paid	(3)	2

Supplemental disclosure of non-cash investing and financing transactions:

Accruals related to property, plant and equipment additions	27	17
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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 \$2 million and \$1 million for the years ended December 31, 2021 and 2020.

Sierra Pacific provided electricity to Nevada Power of \$43 million and \$34 million for the years ended December 31, 2021 and 2020, respectively. Receivables associated with these transactions were \$— million and \$1 million as of December 31, 2021 and 2020, respectively. Sierra Pacific purchased electricity from Nevada Power of \$179 million and \$106 million for the years ended December 31, 2021 and 2020, respectively. Payables associated with these transactions were \$13 million as of December 31, 2021 and 2020.

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, 2021 and 2020. Sierra Pacific provided services to Nevada Power of \$15 million for the years ended December 31, 2021 and 2020. Nevada Power provided services to Sierra Pacific of \$25 million and \$26 million for the years ended December 31, 2021 and 2020, respectively. As of December 31, 2021 and 2020, Sierra Pacific's Balance Sheets included amounts due to NV Energy of \$19 million and \$17 million, respectively. There were no receivables due from NV Energy as of December 31, 2021 and 2020. As of December 31, 2021 and 2020, Sierra Pacific's Balance Sheets included payables due to Nevada Power of \$2 million. There were no receivables due from Nevada Power as of December 31, 2021 and 2020.

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. As of December 31, 2021 and 2020 federal income taxes receivable from NV Energy were \$— million and \$7 million, respectively. Sierra Pacific received cash refunds of \$3 million for federal income taxes for the year ended December 31, 2021 and made cash payments of \$2 million for federal income taxes for the years ended December 31, 2020.

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.

In January 2022, Sierra Pacific received a capital contribution of \$130 million from NV Energy, Inc.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

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

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year		(670,157)					(670,157)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value		(533,633)					(533,633)		
4	Total (lines 2 and 3)		(533,633)					(533,633)	110,609,171	110,075,538
5	Balance of Account 219 at End of Preceding Quarter/Year		(1,203,790)					(1,203,790)		
6	Balance of Account 219 at Beginning of Current Year		(1,203,790)					(1,203,790)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value		167,902					167,902		
9	Total (lines 7 and 8)		167,902					167,902	123,784,686	123,952,588
10	Balance of Account 219 at End of Current Quarter/Year		(1,035,888)					(1,035,888)		

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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)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	4,950,889,269	4,131,300,639	451,655,122				367,933,508
4	Property Under Capital Leases	128,815,916	128,815,916					
5	Plant Purchased or Sold	16,999,371	16,999,371					
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	5,096,704,556	4,277,115,926	451,655,122				367,933,508
9	Leased to Others							
10	Held for Future Use	6,520,419	6,054,825	465,594				
11	Construction Work in Progress	219,182,083	184,380,643	15,631,036				19,170,404
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	5,322,407,058	4,467,551,394	467,751,752				387,103,912
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,050,358,686	1,647,827,933	215,745,429				186,785,324
15	Net Utility Plant (13 less 14)	3,272,048,372	2,819,723,461	252,006,323				200,318,588
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	1,866,202,024	1,617,074,336	206,492,021				42,635,667
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	182,437,657	29,155,822	9,132,178				144,149,657
22	Total in Service (18 thru 21)	2,048,639,681	1,646,230,158	215,624,199				186,785,324
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							

26	<u>Total Leased to Others (24 & 25)</u>							
27	<u>Held for Future Use</u>							
28	<u>Depreciation</u>	1,719,005	1,597,775	121,230				
29	<u>Amortization</u>							
30	<u>Total Held for Future Use (28 & 29)</u>	1,719,005	1,597,775	121,230				
31	<u>Abandonment of Leases (Natural Gas)</u>							
32	<u>Amortization of Plant Acquisition Adjustment</u>							
33	<u>Total Accum Prov (equals 14) (22,26,30,31,32)</u>	2,050,358,686	1,647,827,933	215,745,429				186,785,324

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 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.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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 the 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) 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.
- 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.
- 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.
- 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.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	26,156		26,156			
3	(302) Franchise and Consents	100		100			
4	(303) Miscellaneous Intangible Plant	42,862,066	2,536,452				45,398,518
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	42,888,322	2,536,452	26,256			45,398,518
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	1,607,280					1,607,280
9	(311) Structures and Improvements	86,256,681					86,256,681
10	(312) Boiler Plant Equipment	296,274,993	420,384	92,569			296,602,808
11	(313) Engines and Engine-Driven Generators		2,132,769	61,391			2,071,378
12	(314) Turbogenerator Units	99,398,683	2,267,902	103,979			101,562,606
13	(315) Accessory Electric Equipment	36,205,418	1,819,008			11,383,652	49,408,078
14	(316) Misc. Power Plant Equipment	11,789,982	147,837	1		(2,524)	11,935,294
15	(317) Asset Retirement Costs for Steam Production		(199,897)			199,897	
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	531,533,037	6,588,003	257,940		11,581,025	549,444,125
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					17,319
38	(341) Structures and Improvements	49,698,246					49,698,246
39	(342) Fuel Holders, Products, and Accessories	107,399,116					107,399,116
40	(343) Prime Movers	20,191,214					20,191,214
41	(344) Generators	319,864,259	7,095,492	349,004			326,610,747
42	(345) Accessory Electric Equipment	67,236,929	2,746,445				69,983,374
43	(346) Misc. Power Plant Equipment	33,961,104	29,162				33,990,266
44	(347) Asset Retirement Costs for Other Production	114,453	(19,744)				94,709
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	598,482,640	9,851,355	349,004			607,984,991
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,130,015,677	16,439,358	606,944		11,581,025	1,157,429,116
47	3. Transmission Plant						
48	(350) Land and Land Rights	69,199,523	509,372				69,708,895
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	20,438,867	76,355			(412,196)	20,103,026
50	(353) Station Equipment	318,002,945	27,530,831	12,709		(10,971,456)	334,549,611
51	(354) Towers and Fixtures	147,014,099	4,470,552				151,484,651
52	(355) Poles and Fixtures	127,466,305	645,626	40,023		(537,532)	127,534,376

53	(356) Overhead Conductors and Devices	205,190,097	(1,493,402)	(2,572)		(328,282)	203,370,985
54	(357) Underground Conduit	7,562,749	13,183				7,575,932
55	(358) Underground Conductors and Devices	12,445,186	1,134,957				13,580,143
56	(359) Roads and Trails	1,119,238					1,119,238
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	908,439,009	32,887,474	50,160		(12,249,466)	929,026,857
59	4. Distribution Plant						
60	(360) Land and Land Rights	16,104,154	115,401				16,219,555
61	(361) Structures and Improvements	4,135,658	161,447				4,297,105
62	(362) Station Equipment	310,258,738	2,937,464	127,570		3	313,068,635
63	(363) Energy Storage Equipment – Distribution		18,027,267				18,027,267
64	(364) Poles, Towers, and Fixtures	215,073,472	24,117,353	1,319,109		537,532	238,409,248
65	(365) Overhead Conductors and Devices	173,892,375	6,388,992	959,122		328,282	179,650,527
66	(366) Underground Conduit	80,924,171	2,373,519	788,342			82,509,348
67	(367) Underground Conductors and Devices	387,554,713	12,282,364	806,121			399,030,956
68	(368) Line Transformers	279,630,335	14,985,885	2,611,865			292,004,355
69	(369) Services	176,544,412	11,005,809	259,213			187,291,008
70	(370) Meters	54,478,568	2,174,755	2,705,597			53,947,726
71	(371) Installations on Customer Premises	7,564,073	196,878	47,903		(1)	7,713,047
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	45,867,752	2,582,169	747,820			47,702,101
74	(374) Asset Retirement Costs for Distribution Plant	738,781	(53,334)				685,447
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,752,767,202	97,295,969	10,372,662		865,816	1,840,556,325
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	1,655,453					1,655,453
87	(390) Structures and Improvements	25,757,099	1,640,880	80,899		(1)	27,317,079
88	(391) Office Furniture and Equipment	7,299,473	1,154,233	2,216,299			6,237,407
89	(392) Transportation Equipment	11,629,747	13,168,037	1,088,011		2,524	23,712,297
90	(393) Stores Equipment	27,311		(7,914)			35,225
91	(394) Tools, Shop and Garage Equipment	5,953,303	456,555				6,409,858
92	(395) Laboratory Equipment	1,895,077	861,143	155,239			2,600,981
93	(396) Power Operated Equipment	2,891,046		217,111		(1)	2,673,934
94	(397) Communication Equipment	87,847,014	2,580,960	3,116,227			87,311,747
95	(398) Miscellaneous Equipment	641,148	62,302			123,047	826,497
96	SUBTOTAL (Enter Total of lines 86 thru 95)	145,596,671	19,924,110	6,865,872		125,569	158,780,478
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	114,621	(5,277)				109,344
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	145,711,292	19,918,833	6,865,872		125,569	158,889,822
100	TOTAL (Accounts 101 and 106)	3,979,821,502	169,078,086	17,921,894		322,944	4,131,300,638
101	(102) Electric Plant Purchased (See Instr. 8)		16,999,371				16,999,371
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)	3,979,821,502	186,077,457	17,921,894		322,944	4,148,300,009

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OverheadConductorsAndDevicesTransmissionPlantAdditions

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
<p>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.</p> <p>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.</p>					
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	Substation Land	12/31/2021	12/31/2022	3,746,074	
3					
4					
21	Other Property:				
22	Fiber Optics (Media Conduit)	12/31/1999	12/31/2022	2,166,724	
23	Substation Transformer	12/31/2010	12/31/2022	142,027	
47	TOTAL			6,054,825	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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	Topaz Xfmr Addn: Sub	1,016,622		
2	SPPC Fleet 360 Camera Upgrade	1,024,788		
3	4KV CONVERT EL RANCHO #2 EAST	1,025,681		
4	Cal Sub Rebuild (COMM)	1,036,045		
5	Cmstk Mdws W.TCY 345 Lands	1,122,294		
6	Line Fold into Wildhorse	1,136,975		
7	Line - #1103	1,148,238		
8	#601 Line Support for SIL1211	1,176,331		
9	BIG SPRINGS RD-OH REBUILD-GARD	1,177,668		
10	Glenbrook Tap (624) Rebuild En	1,530,614		
11	GLENBROOK TAP (624) REBUILD	1,538,807		
12	JULY 21, 2021 NORTH SIGINIFICA	1,574,293		
13	Generic Allocation Project	1,639,382		
14	A8Z 123 Line Rebuild_TL_2	1,693,955		
15	HBV Replacement Breakers	1,709,475		
16	Sugarloaf 60MVA Spare Replace	1,727,839		
17	NB-CDX - North	1,862,797		
18	E - Heavenly Ski Resort Olympi	1,931,331		
19	Tracy Underrated Brkr Repl	2,020,379		
20	TRCC CONTROLS UPDATE	2,049,521		
21	Clark Mountain 4 Generator Rew	2,124,080		
22	Bell Creek 120kV Cap Bank Add	2,246,097		
23	WEST TRACY 345/120 XFMR SPARE	2,627,872		
24	BORDERTOWN TO CAL SUB 120KV LI	3,067,793		
25	E-TYNER WY-SAIDI-U/G 3PH-CPM-N	3,519,355		
26	Pumpkin 120kV Wassuk Swt Sub	4,059,976		
27	Sub - West Tracy 345kV	4,098,702		
28	Bordertown to Cal Sub 120kV	4,777,433		

29	Eagle Ridge - New NV Energy Co	5,474,880
30	Sub - West Tracy 120kV	9,618,218
31	Bordertown to Cal Sub - Cali	11,096,166
32	Wild Horse Switching Station	11,338,563
33	W Tie Ft Churchill 500 kV Sub	17,145,060
34	T3 EVAPORATION POND	20,543,597
35	PROJECTS UNDER \$1,000,000	53,499,816
43	Total	184,380,643

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.</p> <p>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.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
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)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	1,568,607,810	1,567,156,487	1,451,323	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	101,724,788	101,724,788		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,061,223	1,061,223		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other	(25,976,167)	(26,122,619)	(146,452)	
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	76,809,844	76,663,392	146,452	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(17,921,894)	(17,921,894)		
13	Cost of Removal	(3,765,821)	(3,765,821)		
14	Salvage (Credit)	658,883	658,883		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(21,028,832)	(21,028,832)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other	(5,716,711)	(5,716,711)		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,618,672,111	1,617,074,336	1,597,775	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	435,046,633	435,046,633		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	242,212,534	242,212,534		

25	<u>Transmission</u>	293,259,199	293,259,199		
26	<u>Distribution</u>	591,561,575	591,490,949	70,626	
27	<u>Regional Transmission and Market Operation</u>				
28	<u>General</u>	56,592,170	55,065,021	1,527,149	
29	<u>TOTAL (Enter Total of lines 20 thru 28)</u>	1,618,672,111	1,617,074,336	1,597,775	

FOOTNOTE DATA

(a) Concept: OtherAccounts

Prior year amortization balance correction

(b) Concept: OtherAccounts

Plant held for future use depreciation account 421000.

(c) Concept: OtherAdjustmentsToAccumulatedDepreciation

The \$5.7M consists of retirement work in progress and miscellaneous transfers and adjustments.

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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

- Report below investments in Account 123.1, Investments in Subsidiary Companies.
- Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
- Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
- For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
- If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
- Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
- In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
- Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1	Silver State Property Holdings, LLC	10/22/2020			(1,746)		(1,746)	
42	Total Cost of Account 123.1 \$		Total		(1,746)		(1,746)	

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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)	9,269,698	3,189,296	
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)	55,464,627	27,123,659	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	2,381,811	16,431,577	
8	Transmission Plant (Estimated)	587,460	693,190	
9	Distribution Plant (Estimated)	7,815,416	16,378,891	
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)	66,249,314	60,627,317	
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)	398,221	232,032	
17	Liquid Natural Gas Account 164003	692,266	728,102	
20	TOTAL Materials and Supplies	76,609,499	64,776,747	

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	2						188.50	2	377.00	4	
46	Losses												

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													
46	Losses													

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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	Vitol Inc #1	3,908	186201		
3	Vitol Inc #2	2,693	186201	30,000	186201
4	Nevada Gold Mines	10,785	186201	30,000	186201
5	Barrick	8,481	186201	30,000	186201
6	Open Mountain - Silverpeak (Fish Lake)	5,177	186201	30,000	186201
7	Ormat--Dixie Comstock	10,051	186201	30,000	186201
20	Total	41,095		150,000	
21	Generation Studies				
22	Company IF Facilities Re-Study #3	100	186201		
23	Company JK Facilities Re-Study #3	2,275	186201		
24	Company JX LGIA Negotiations	56,823	186201		
25	Company JW SIS	154	186201		
26	Company KG Facilities Study	9,290	186201		
27	Company KG LGIA Negotiations	126	186201		
28	Company KH Facilities Study	10,065	186201		
29	Company KI Facilities Study	2,558	186201		
30	Company KJ Facilities Study	2,959	186201		
31	Company KK LGIA	3,420	186201		
32	Company KL LGIA	3,336	186201		
33	Company KN SIS Re-Study	3,355	186201		
34	Company KN Facilities Study	4,690	186201	75,000	186201
35	Company KN LGIA Negotiations	3,606	186201		
36	Company KO Facilities Study	4,909	186201	40,000	186201
37	Company KO SGIA Negotiations	234	186201		

38	Company KQ SIS	3,503	186201		
39	Company KR SIS	3,253	186201		
40	Company KU Facilities Study	8,248	186201	75,000	186201
41	Company KU LGIA Negotiations	1,093	186201		
42	Company KV SIS	3,311	186201	75,000	186201
43	Company KV Facilities Study	14,233	186201		
44	Company KW SIS	4,255	186201	75,000	186201
45	Company KW Facilities Study	5,038	186201		
46	Company KX SIS	3,145	186201	75,000	186201
47	Company KX Facilities Study	7,519	186201		
48	Company KY	2,589	186201	85,000	186201
49	Company KY SIS	1,428	186201		
50	Company KZ	2,589	186201	10,000	186201
51	Company KZ SIS	1,401	186201		
52	Company LB SIS	5,505	186201	160,000	186201
53	Company LB Facilities Study	2,008	186201		
54	Company LC SIS	5,100	186201	160,000	186201
55	Company LC Facilities Study	1,958	186201		
56	Company LD SIS	5,100	186201	160,000	186201
57	Company LD Facilities Study	1,958	186201		
58	Company LE SIS	6,432	186201	160,000	186201
59	Company LE Facilities Study	3,159	186201		
60	Company LF SIS	5,639	186201	210,000	186201
61	Company LF Facilities Study	2,727	186201		
62	Company LG SIS	5,151	186201	210,000	186201
63	Company LG Facilities Study	2,253	186201		
64	Company LH SIS	4,851	186201	210,000	186201
65	Company LH Facilities Study	3,442	186201		
66	Company LI SIS	5,195	186201	210,000	186201
67	Company LI Facilities Study	4,761	186201		
68	Company LK SIS	5,357	186201	160,000	186201
69	Company LK Facilities Study	1,613	186201		
70	Company LL SIS	4,456	186201	160,000	186201
71	Company LL Facilities Study	2,392	186201		
72	Company LM SIS	6,206	186201	160,000	186201
73	Company LM Facilities Study	1,481	186201		

74	Company LN SIS	6,703	186201	120,000	186201
75	Company LO	2,119	186201	45,000	186201
76	Company LO SIS	1,998	186201		
77	Company LP	973	186201	85,000	186201
78	Company LP SIS	1,558	186201		
79	Company LQ	1,039	186201	85,000	186201
80	Company LQ SIS	2,219	186201		
81	Company LR	2,483	186201	85,000	186201
82	Company LR SIS	1,546	186201		
83	Company LS	2,097	186201	135,000	186201
84	Company LS SIS	1,948	186201		
85	Company LT	1,552	186201	85,000	186201
86	Company LT SIS	1,733	186201		
87	Company LU	2,247	186201	85,000	186201
88	Company LU SIS	2,386	186201		
89	Company LV	1,699	186201	85,000	186201
90	Company LV SIS	2,660	186201		
91	Company LW	1,697	186201	135,000	186201
92	Company LW SIS	2,456	186201		
93	Company LX	1,423	186201	135,000	186201
94	Company LX SIS	1,413	186201		
95	Company LY	1,372	186201	135,000	186201
96	Company LY SIS	2,957	186201		
97	Company LZ	1,484	186201	135,000	186201
98	Company LZ SIS	2,876	186201		
99	Company MA	2,147	186201	75,000	186201
100	Company MA SIS	2,565	186201		
101	Company MB	2,082	186201	75,000	186201
102	Company MB SIS	2,477	186201		
103	Company MC	4,092	186201	70,000	186201
104	Company MD	4,091	186201	70,000	186201
105	Company ME	1,195	186201	135,000	186201
106	Company ME SIS	1,972	186201		
107	Company MF	1,126	186201	135,000	186201
108	Company MF SIS	2,248	186201		

109	Company MG	1,443	186201	85,000	186201
110	Company MG SIS	1,902	186201		
111	Company MJ	1,637	186201	85,000	186201
112	Company MJ SIS	2,102	186201		
113	Company MK	1,969	186201	135,000	186201
114	Company MK SIS	2,977	186201		
115	Company MM.	2,609	186201	45,000	186201
116	Company MN	21	186201	5,000	186201
117	Trinity Solar - Diode Provisional Study	1,755	186201	5,000	186201
39	Total	349,297		4,740,000	
40	Grand Total	390,392		4,890,000	

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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 Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	/a/ Refer to footnote for Dkt Nos and Amort period						
2	INCLUDED IN NEVADA RETAIL RATEBASE OR PENDING						
3	Incremental Rate Case Expenses	2,803,626	1,194,544	254, 419, 928	1,337,489	2,660,681	
4	PG&E Intertie Reconductor	135,292		566	13,093	122,199	
5	PG&E Intertie	178,734		566	23,831	154,903	
6	Non Standard Metering Trial Program Opt Out	222,639		407	111,319	111,320	
7	Obsolete Inventory	83,807		548	41,904	41,903	
8	Flexible Prepayment Program	2,378,166	137,876			2,516,042	
9	Piñon Pine Combined Cycle	13,230,033		407	1,571,886	11,658,147	
10	Ely Energy Center Water Rights & Farming	743,321		407	371,660	371,661	
11	Cancelled Major Projects	7,674,452		407	626,457	7,047,995	
12	ON Line Expense Deferral	14,249,761	9,463,389	407	168,825	23,544,325	
13	Net Metering Rate Difference	6,354,227	2,579,230	440-4	4,226,062	4,707,395	
14	Deferred Plant Operating Costs	29,406,315	7,454,459	407	3,336,188	33,524,586	
15	Pandemic Customer Relief	2,568,465	1,548,925	142, 450	3,629,868	487,522	
16	EXCLUDED FROM NEVADA RETAIL RATE BASE						
17	Merger Goodwill	68,437,550		930	2,883,950	65,553,600	
18	NV Energize	2,545,778		407	1,272,889	1,272,889	
19	OTHER RECOVERY METHOD						
20	Renewable Energy Programs	392,200	29,219,251	254, 557, 908	21,810,607	7,800,844	
21	Energy Efficiency Programs	1,020,455	43,442,975	254, 908	43,254,402	1,209,028	
22	Energy Efficiency Implementation		3,796,083	254, 440-4	3,702,902	93,181	
23	SB329 Natural Disaster Protection Plan	44,629,974	124,259,698	407	106,588,417	62,301,255	
24	Deferred Fuel & Purchased Power	21,760,375	102,451,649	557	38,599,354	85,612,670	
25	GAAP ADJUSTMENT						

26	Deferred Risk Management	10,426,292	103,170,827	175, 242/44/54, 555	71,282,684	42,314,435
27	TAX ADJUSTMENT					
28	Regulatory Tax Asset	38,877,909	653,299	254, 282	1,020,327	38,510,881
44	TOTAL	268,119,371	429,372,205		305,874,114	391,617,462

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Regulatory Dockets and Amortization periods:			
Line No.	Description	PUCN Docket Numbers	Amortization Periods
3	Incremental Rate Case Expenses	19-06002	01/2020 - 12/2022
4	PG&E Intertie Reconnector	91-7079	01/1996 - 04/2031
5	PG&E Intertie	91-7079	07/1992 - 11/2028
6	Non Standard Metering Trial Program Opt Out	16-06006/7	01/2017 - 12/2022
7	Obsolete Inventory	16-06006	01/2017 - 12/2022
8	Flexible Prepayment Program	14-10019/15-11004/15-11005	*
9	Piñon Pine Combined Cycle	03-12002	06/2004 - 05/2029
10	Ely Energy Center Water Rights & Farming	16-06006	01/2017 - 12/2022
11	Cancelled Major Projects	16-06006	01/2017 - 12/2022
12	ON Line Expense Deferral	Various	Various
13	Net Metering Rate Difference	17-07026/19-06002	01/2020 - 12/2025
14	Deferred Plant Operating Costs	16-06006	Various
15	Pandemic Customer Relief	20-03021	*
17	Merger Goodwill-Electric	03-12002	06/2004 - 05/2044
17	Merger Goodwill-Gas	05-10005	05/2006 - 04/2046
18	NV Energize	Various	Various
20	Renewable Energy Programs	20-02027/20-12003/21-03006	10/2020 - 09/2022
21	Energy Efficiency Programs	20-02027/21-03006	10/2020 - 09/2022
22	Energy Efficiency Implementation	20-02027/21-03006	10/2020 - 09/2022
23	SB329 Natural Disaster Protection Plan	20-02032/21-03004	10/2020 - 09/2022*
24	Deferred Fuel and Purchased Power	20-02027/21-03006	10/2020 - 09/2022
26	Deferred Risk Management	Various	Various
28	Regulatory Tax Asset	Various	Various
* Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.			

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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)
				Credits Account Charged (d)	Credits Amount (e)	
1	INCLUDED IN NEVADA RETAIL RATE BASE					
2	Pension related deferrals	81,874,053	72,000	219, 228, 926	35,774,869	46,171,184
3	EXCLUDED FROM NEVADA RETAIL RATE BASE					
4	Federal Tax Corrections Assets		2,116,405	409	2,116,405	
5	Suspense Clearing	(75)	509,959	Various	509,884	
6	GAAP ADJUSTMENT					
7	Asset Retirement Obligations	12,731,285	5,583,283	403, 411	5,618,401	12,696,167
47	Miscellaneous Work in Progress	1,750,339				624,064
48	Deferred Regulatroy Comm. Expenses (See pages 350 - 351)					
49	TOTAL	96,355,602				59,491,415

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ASC 740 - offset to Reg Tax Liab	245,876,149	232,652,196
3	Benefits	178,298	(7,560,571)
4	Customer Advances	9,972,983	13,042,970
5	Grossups on CIAC, etc	3,166,511	3,557,717
6	Regulatory Liabilities	2,448,690	2,262,196
7	Other	39,352,390	41,325,870
8	TOTAL Electric (Enter Total of lines 2 thru 7)	300,995,021	285,280,378
9	Gas		
10	ASC 740 - offset to Reg Tax Liab	19,347,656	18,647,995
11	Benefits	1,046,684	19,581
12	Customer Advances	310,889	388,371
13	Grossups on CIAC, etc	228,786	275,489
14	Regulatory Liabilities	13,026	19,159
15	Other	369,289	344,800
16	TOTAL Gas (Enter Total of lines 10 thru 15)	21,316,330	19,695,395
17.1	Other (Specify)		
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	322,311,351	304,975,773
Notes			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxes			
	Balance at Beginning of Year		Balance at End of Year
Detail of Electric - Other (Line 7)			
Accrued Payroll Taxes	\$	899,672	\$ 449,836
Bad Debt Reserve		83,020	(125,152)
Deferred Conservation Programs		418,627	239,798
Franchise Tax Accruals		191,384	—
Injuries and Damages reserve		738,065	845,383
Interest Rate Swap - Gain Amort		1,009,274	948,106
Litigation / Contingent Reserve		105,000	756,000
Mark to Market		4,135,304	9,273,989
Operating & Finance Leases		30,478,453	27,267,017
Other		3	—
Provision for Rate Refund		72,265	256,344
TRED Trust Reserve		1,221,323	1,414,549
Total Electric - Other (Line 7)	\$	39,352,390	\$ 41,325,870
(b) Concept: AccumulatedDeferredIncomeTaxes			
	Balance at Beginning of Year		Balance at End of Year
Detail of Gas - Other (Line 15)			
Accrued Payroll Taxes	\$	127,351	\$ 63,675
Bad Debt Reserve		415,870	455,057
Injuries and Damages Reserve		(173,932)	(173,932)
Other		—	—
Total Gas - Other (Line 15)	\$	369,289	\$ 344,800

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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.
3. Give 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 noncumulative.
5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
6. 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 purpose of pledge.

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)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	20,000,000	3.75		1,000	3,750				
7	Total	20,000,000			1,000	3,750				
8	Preferred Stock (Account 204)									
9										
10										
11										
12	Total									
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2022-04-15	Year/Period of Report End of: 2021/ Q4
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Other Paid-in Capital

1. 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 a total of all accounts for reconciliation with the balance sheet, page 112. 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 briefly explain the origin and purpose of each donation.

b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.

c. Gain or 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 that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	<u>Beginning Balance Amount</u>	
3.1	<u>Increases (Decreases) from Sales of Donations Received from Stockholders</u>	
4	<u>Ending Balance Amount</u>	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	<u>Beginning Balance Amount</u>	
7.1	<u>Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock</u>	
8	<u>Ending Balance Amount</u>	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	<u>Beginning Balance Amount</u>	
11.1	<u>Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock</u>	
12	<u>Ending Balance Amount</u>	
13	Miscellaneous Paid-In Capital (Account 211)	
14	<u>Beginning Balance Amount</u>	920,771,103
15.1	<u>Increases (Decreases) Due to Miscellaneous Paid-In Capital</u>	
16	<u>Ending Balance Amount</u>	920,771,103
17	Historical Data - Other Paid in Capital	
18	<u>Beginning Balance Amount</u>	
19.1	<u>Increases (Decreases) in Other Paid-In Capital</u>	
20	<u>Ending Balance Amount</u>	
40	<u>Total</u>	920,771,103

	Reacquired Bonds (Account 222)												
13	Reacq Washoe County NV Gas Facilities Bond 2016A	222526	(58,700,000)		(800,362)							58,700,000	
14	Reacq Humboldt County NV Pollution Control Bond 2016A	222528	(20,000,000)		(176,410)							20,000,000	
15	Debt in lines 2-4.2 approved by the PUCN in Dkt. 05-10024												
16	Debt in lines 4.3-4.6 approved by the PUCN in Dkt. 15-06041												
17	Subtotal		(78,700,000)		(976,772)							78,700,000	
18	Advances from Associated Companies (Account 223)												
19													
20													
21													
22	Subtotal												
23	Other Long Term Debt (Account 224)												
24	6.75% General and Refunding Mtge Notes Series P Due 2037 - PUCN Dkt. 05-10024	224514	325,000,000		4,546,105	(11,281,215)	87,750	06/28/2007	07/01/2037	06/28/2007	07/01/2037	251,742,000	16,992,573
25	3.375% General and Refunding Mtge Notes Series T Due 2023 - PUCN Dkt. 12-07002	224521	250,000,000		1,976,075		525,000	08/15/2013	08/15/2023	08/15/2013	08/15/2023	250,000,000	8,437,512
26	2.60% General and Refunding Mtge Notes Series U Due 2026 - PUCN Dkt. 15-06041	224522	400,000,000		3,683,719		1,020,000	04/15/2016	05/01/2026	04/15/2016	05/01/2026	400,000,000	10,400,000
27	Subtotal		975,000,000		10,205,899	(11,281,215)	1,632,750					901,742,000	35,830,085
33	TOTAL		1,239,980,000									1,166,722,000	41,307,360

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: OtherLongTermDebtPrincipalAmountIssued

\$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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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)	123,784,686
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Customer Advances	15,562,267
6	Gross ups on CIAC, Cust Adv. Trenching	5,082,866
9	Deductions Recorded on Books Not Deducted for Return	
10	Income Tax Expense	18,289,676
11	Other Deductions Recorded on Books Not Deducted for Return	10,398,714
14	Income Recorded on Books Not Included in Return	
15	Amortization of Gross-ups	(2,997,578)
19	Deductions on Return Not Charged Against Book Income	
20	Benefits	(41,925,944)
21	Deferred Fuel - Residential	(87,037,598)
22	Depreciation & Property Related	1,824,501
23	Other Deductions on Return Not in Books	(27,949,412)
24	Regulatory Assets	10,289,123
27	Federal Tax Net Income	25,321,301
28	Show Computation of Tax:	
29	Federal Tax at 21%	5,317,473
30	Total Tax return true ups and other adjustments	(411,597)
31	Total Calculated Tax Expense	4,905,876
32	Operating (Account 409100)	3,079,035
33	Nonoperating (Account 409200)	1,826,841
34	Total Federal Expense Recorded in F/S	4,905,876

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn			
Other Deductions Recorded on Books Not Deducted for Return			
Ad valorem taxes	\$	130,557	
Bond Redemptions		1,730,543	
Goodwill		2,883,950	
Injuries & Damages		511,038	
Litigation Reserve		3,100,000	
Miscellaneous Perm Expenses		245,937	
Provision for Rate Refund		876,565	
TRED Trust Reserve		920,124	
Total Other Deductions Recorded on Books Not Deducted for Return	\$	10,398,714	
(b) Concept: DeductionsOnReturnNotChargedAgainstBookIncome			
Other Deductions on Return Not in Books			
Accrued Payroll Taxes	\$	(2,445,292)	
Bad Debt Reserve		(853,369)	
Deferred Conservation Programs		(21,672,417)	
Franchise Tax Accruals		(911,351)	
Interest Rate Swap - Gain Amort		(291,277)	
Mark to Market		(916,497)	
Operating & Finance Leases		(347)	
Regulatory Liabilities		(858,862)	
Total Other Deductions on Return Not in Books	\$	(27,949,412)	
(c) Concept: FederalTaxNetIncome			
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.			
With respect to members of the BHE Sub-Group, Berkshire Hathaway Energy Co. (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.			
Names of group members who will file a consolidated United States Federal Income Tax Return for the period 1/1/2021 – 12/31/2021:			
NV Energy, Inc. Sub-Group:			
Commonsite, Inc.	NVE Holdings, LLC		
DesertLink Investment, LLC	NVE Insurance Co, Inc.		
Lands of Sierra, Inc.	Sierra Gas Holding Company		
Nevada Power Company dba NV Energy	Sierra Pacific Power Company dba NV Energy		
NV Energy, Inc.	Silver State Holdings LLC		
BHE Sub-Group:			
Aardwolf Transfer Co., Inc.	Esslinger-Wooten-Maxwell, Inc.	Long & Foster Real Estate Ventures, Inc.	
ABA Management, L.L.C.	E-W-M Referral Services, Inc.	Long & Foster Real Estate, Inc.	
AC Eagle Corporation	F&R/T LLC	Long & Foster Settlement Services, LLC	
AC Palm Desert Corporation	Falcon Power Operating Company	Lovejoy Realty, Inc.	
AC2015 Corporation	Farmington Properties, Inc.	Lovejoy Referral Network LLC	
Aeronavis, LLC	FFR, Inc.	M & M Ranch Acquisition Company, LLC	
Alamo 6 Solar Holdings, LLC	First Network Realty, Inc.	M & M Ranch Holding Company, LLC	
Alamo 6, LLC	First Realty, Ltd.	Magma Land Company I	
Alaska Gas Transmission Company, LLC	First Weber Illinois, LLC	Magma Power Company	
Alliance Relocations, Inc.	First Weber Referral Associates, Inc.	Marshall Wind Energy Holdings, LLC	
Alliance Title Group, LLC	First Weber, Inc.	Marshall Wind Energy LLC	
Ambassador Real Estate Company	Fishlake Power LLC	MEHC Investment, Inc.	
American Eagle Referral Service, LLC	Fiat Top Holdings, LLC	MES Holding, LLC	
Americana Arizona Referrals, LLC	Fiat Top Wind I, LLC	Metro Referral Associates, Inc.	
Americana Arizona, LLC	Florida Network LLC	Metro Referrals, LLC	
Americana, L.L.C.	Florida Network Property Management, LLC	MHC Inc.	
Apex Home Maintenance, LLC	Fluvanna Holdings 2, LLC	MHC Investment Company	
ARE Commercial Real Estate, LLC	Fluvanna Wind Energy 2, LLC	Mid-America Referral Network, Inc.	
ARE Iowa, LLC	For Rent, Inc.	MidAmerican Central California Transco, LLC	
Arizona HomeServices, L.L.C.	Fort Dearborn Land Title Company, LLC	MidAmerican Energy Company	
Attorneys Title Holdings, Incorporated	FRTC, LLC	MidAmerican Energy Machining Services LLC	
BDFH, Inc.	Geronimo Community Solar Gardens Holding Company, LLC	MidAmerican Energy Services, LLC	
Beach Properties of Florida, LLC	Geronimo Community Solar Gardens, LLC	MidAmerican Funding, LLC	
Bennion & Deville Fine Homes, Inc.	Gibraltar Title Services, LLC	MidAmerican Geothermal Development Corporation	

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Berkshire Hathaway Energy Company	GPWH Holdings, LLC	MidAmerican Wind Tax Equity Holdings, LLC
BH2H Holdings, LLC	Grande Prairie Land Holding, LLC	Midland Escrow Services, Inc.
BHE AC Holding, LLC	Grande Prairie Wind Holdings, LLC	Mid-States Title Insurance Agency, LLC
BHE America Transco, LLC	Grande Prairie Wind II, LLC	Midwest Capital Group, Inc.
BHE Canada, LLC	Grande Prairie Wind, LLC	Midwest Power Midcontinent Transmission Development, LLC
BHE Community Solar, LLC	Greater Metro, LLC	Midwest Power Transmission Arkansas, LLC
BHE Compression Services, LLC	Guarantee Appraisal Corporation	Midwest Power Transmission Iowa, LLC
BHE CS Holdings, LLC	Guarantee Real Estate	Midwest Power Transmission Kansas, LLC
BHE Gas, Inc.	Hegg Limited Referral Company, LLC	Midwest Power Transmission Oklahoma, LLC
BHE Geothermal, LLC	HEGG, Realtors Inc.	Midwest Power Transmission Texas, LLC
BHE GT&S, LLC	HN Real Estate Group, L.L.C.	Midwest Preferred Realty, Inc.
BHE Hydro, LLC	HN Real Estate Group, N.C., Inc.	Midwest Realty Ventures, LLC
BHE Infrastructure Group, LLC	HN Referral Corporation	Modern Transportation Services, Inc.
BHE Infrastructure Services, LLC	HomeServices Insurance, Inc.	Modular LNG Holdings, Inc.
BHE Midcontinent Transmission Holdings, LLC	HomeServices Lending, LLC	Moholland Transfer, Inc.
BHE Pearl Solar Holdings, LLC	HomeServices MidAtlantic, LLC	Montana Alberta Tie LP Inc.
BHE Pearl Solar, LLC	HomeServices Northeast, LLC	Montana Alberta Tie US Holdings GP Inc.
BHE Pipeline Group, LLC	HomeServices of Alabama, Inc.	MPT Heartland Development, LLC
BHE Renewables, LLC	HomeServices of America, Inc	MTL Canyon Holdings, LLC
BHE Solar, LLC	HomeServices of Arizona, LLC	NE Hub Partners, L.L.C.
BHE Southwest Transmission Holdings, LLC	HomeServices of California, Inc.	NE Hub Partners, L.P.
BHE Texas Transco, LLC	HomeServices of Colorado, LLC	Nebraska Referral, Inc.
BHE U.K. Electric, Inc.	HomeServices of Connecticut, LLC	Niche Storage Solutions, LLC
BHE U.K. Inc.	HomeServices of Florida, Inc.	NNGC Acquisition, LLC
BHE U.K. Power, Inc.	HomeServices of Georgia, LLC	Northeast Midstream GP, LLC
BHE U.S. Transmission, LLC	HomeServices of Illinois Holdings, LLC	Northeast Midstream Partners, LP
BHE Wind, LLC	HomeServices of Illinois, LLC	Northeast Referral Group, LLC
BHER Fiat Top Wind Holdings, LLC	HomeServices of Iowa, Inc.	Northern Natural Gas Company
BHER Gopher Wind Holdings, LLC	HomeServices of Kentucky Real Estate Academy, LLC	Northrop Realty, LLC
BHER Independence Wind Holdco, LLC	HomeServices of Kentucky, Inc.	NRS Referral Services, LLC
BHER IWE Holdco, LLC	HomeServices of Minnesota, LLC	NW Referral Services, LLC
BHER Market Operations, LLC	HomeServices of MOKAN, LLC	Pacific Minerals, Inc.
BHER Minerals, LLC	HomeServices of Nebraska, Inc.	PacifiCorp
BHER Power Resources, Inc.	HomeServices of Nevada, LLC	PCG Agencies, Inc.
BHER Santa Rita Holdings, LLC	HomeServices of New York, LLC	PCRE, L.L.C.
BHER Santa Rita Investment, LLC	HomeServices of Oregon, LLC	Pickford Escrow Company, Inc.
BHES CSG Holdings, LLC	HomeServices of Texas, LLC	Pickford Holdings LLC
BHES Pearl Solar Holdings, LLC	HomeServices of the Carolinas, Inc.	Pickford Real Estate, Inc.
BHH Affiliates, LLC	HomeServices of Washington, LLC	Pickford Services Company
BHH Iowa Affiliates, LLC	HomeServices of Wisconsin, LLC	Pilot Butte, LLC
BHH KC Real Estate, LLC	HomeServices Partnership Group, LLC	Pinyon Pines Funding, LLC
Bishop Hill Energy II LLC	HomeServices Property Management, LLC	Pinyon Pines I Holding Company, LLC
Bishop Hill II Holdings, LLC	HomeServices Referral Network, LLC	Pinyon Pines II Holding Company, LLC
BPFLA Referrals, LLC	HomeServices Relocation, LLC	Pinyon Pines Projects Holding, LLC
BRER Affiliates LLC	Houlihan Lawrence Associates, LLC	Pinyon Pines Wind I, LLC
CalEnergy Company, Inc.	Houlihan/Lawrence, Inc.	RHL Referral Company, L.L.C.
CalEnergy Generation Operating Company	HS Franchise Holding, LLC	Roberts Brothers, Inc.
CalEnergy Geothermal Holding, LLC	HSF Affiliates LLC	Roy H. Long Realty Company, Inc.
CalEnergy International Services, Inc.	HSGA Real Estate Group, L.L.C.	S.W. Hydro, Inc.
CalEnergy Minerals LLC	HSN Holdings, LLC	Sage Title Group, LLC
CalEnergy Operating Corporation	HSNV Title Holding, LLC	Salton Sea Power Company
CalEnergy Pacific Holdings Corp.	HSTX Title, LLC	Salton Sea Power Generation Company
CalEnergy, LLC	HSW Affiliates Holding, LLC	Salton Sea Power L.L.C.
California Energy Development Corporation	Huff-Drees Realty, Inc.	Santa Rita Wind Energy LLC
California Energy Yuma Corporation	IES Holding II, LLC	Saranac Energy Company, Inc.
California Utility Holdco, LLC	Imperial Magma LLC	SCS Realty Investment Group, LLC
CanopyTitle, LLC	Independence Wind Energy LLC	Sequoia Aviation Corporation
Capitol Title Company	Insight Home Inspections, LLC	Seris Prime Properties, Inc.
Carolina Gas Services, Inc.	Intero Franchise Services, Inc.	Silvermine Ventures LLC
Carolina Gas Transmission, LLC	Intero Nevada Referral Services, LLC	SoCal Services & Property Management
CE Electric (NY), Inc	Intero Nevada, LLC	Solar San Antonio LLC
CE Generation, LLC	Intero Real Estate Holdings, Inc.	Solar Star 3, LLC
CE Geothermal, Inc.	Intero Real Estate Services, Inc.	Solar Star 4, LLC
CE International Investments, Inc	Intero Referral Services, Inc.	Solar Star California XIX, LLC
CE Leathers Company	Iowa Realty Co., Inc.	Solar Star California XX, LLC
CE Turbo LLC	Iowa Realty Insurance Agency, Inc.	Solar Star Funding, LLC
Champion Realty, Inc.	Iowa Title Company	Solar Star Projects Holding, LLC
Chancellor Title Services, Inc.	Iroquois GP Holding Company, LLC	Southwest Settlement Services, LLC
Columbia Title of Florida, Inc.	Iroquois, Inc.	SSC XIX, LLC
Combined Van Lines, Inc.	JBRC, Inc.	SSC XX, LLC
Cordova Energy Company LLC	Jim Huff Realty, Inc.	Texas Emergency Power Reserve, LLC
Cove Point GP Holding Company, LLC	Joe Moholland Inc.	The Escrow Firm, Inc.
CPMLP Holdings Company, LLC	JRHBW Realty, Inc. d/b/a/ RealtySouth	The Long & Foster Companies, Inc.
Crossroads Moving & Storage, Inc.	Jumbo Road Holdings, LLC	The Referral Co.
CTRE, L.L.C.	Kansas City Title, Inc.	Thoroughbred Title Services, LLC
Dakota Dunes Development Company	Kanstar Transmission, LLC	TIAC LLC
DCCO INC.	Kentucky Residential Referral Service, LLC	Tioga Properties, LLC
Del Ranch Company	Kentwood Commercial, LLC	TLTC LLC
Denver Rental, LLC	Kentwood Real Estate Cherry Creek, LLC	Topaz Solar Farms LLC
Desert Valley Company	Kentwood Real Estate City Properties, LLC	TPZ Holding, LLC
Eastern Brine, LLC	Kentwood Real Estate DTC, LLC	TRMC LLC

Eastern Energy Field Services, Inc.	Kentwood Real Estate Services, LLC	TX Jumbo Road Wind, LLC
Eastern Energy Gas Holdings, LLC	Kentwood, LLC	TX Referral Alliance, Inc.
Eastern Gas Transmission and Storage, Inc	Kern River Gas Transmission Company	Volantes, LLC
Eastern Gathering and Processing Inc.	Keystone Partners, LLC	Vulcan Power Company
Eastern MLP Holding Company II, LLC	KR Holding, LLC	Vulcan/BN Geothermal Power Company
Ebby Halliday Alliance, LLC	L&F/Fonville Morisey Real Estate, LLC	Wailuku Holding Company, LLC
Ebby Halliday Properties, Inc.	L&F/Fonville Morisey Title, LLC	Wailuku Investment, LLC
Ebby Halliday Real Estate, Inc.	Larabee School of Real Estate, Inc.	Wailuku River Hydroelectric Power Company, Inc.
Edina Financial Services, Inc.	Legend Escrow Agency, Inc.	Walnut Ridge Wind, LLC
Edina Realty Referral Network, Inc.	LFFS, Inc.	Watermark Realty Referral, Inc.
Edina Realty Title, Inc.	Long & Foster Institute of Real Estate, LLC	Watermark Realty, Inc.
Edina Realty, Inc.	Long & Foster Insurance Agency, LLC	Weatherhane Referral Network, Inc.
Elmore Company	Long & Foster Licensing Company, Inc.	Western Capital Group, LLC
Energy West Mining Company	Long & Foster Mortgage Ventures, Inc.	
All Other Affiliates:		
121 Acquisition Co., LLC	Fruit of the Loom, Inc. (Sub	NJI Sales, Inc.
21 SPC, Inc.	FTI MANUFACTURING INC	Noranco Manufacturing (USA) Ltd.
21st Communities, Inc.	FTL Regional Sales Co., Inc.	NorGUARD Insurance Company
21st Mortgage Corporation	Garan Central America Corp.	Northern States Agency, Inc.
2K Polymer Systems, Inc.	Garan Incorporated	Noveon Hilton Davis, Inc.
ACCRA MANUFACTURING INC	Garan Manufacturing Corp.	NSS TECHNOLOGIES INC
Accurate Installations, Inc.	Garan Services Corp	Oak River Insurance Company
Acme Brick Company	Garat Co. Ltd.	Old United Casualty Company
Acme Building Brands, Inc	Gateway Underwriters Agency, Inc.	Old United Life Insurance Company
Acme Management Company	GEICO Advantage Insurance Company	Orange Julius Of America
Acme Ochs Brick and Stone, Inc.	GEICO Casualty Co.	Oriental Trading Company, Inc.
Acme Services Company, LLC	GEICO Choice Insurance Company	OTC Brands, Inc.
Adaleit/Scott Felzer Company	GEICO Corporation	OTC Direct, Inc.
AEROCRAFT HEAT TREATING CO INC	GEICO General Insurance Co.	OTC Worldwide Holdings, Inc.
Aero-Hose Corporation	GEICO Indemnity Co.	Particle Sciences, Inc.
AEROSPACE DYNAMICS INTERNATIONAL INC	GEICO Marine Insurance Company	PCC FLOW TECHNOLOGIES HOLDINGS INC
Affiliated Agency Operations Co.	GEICO Products, Inc.	PCC FLOW TECHNOLOGIES INC.
Affordable Housing Partners, Inc.	GEICO Secure Insurance Company	PCC ROLLMET INC
AIPCF V CHI Blocker Inc	Gen Re Intermediaries Corporation	PCC STRUCTURALS INC
AJF Warehouse Distributors, Inc.	General Re Corporation	Penn Coal Land, Inc.
Albacor Shipping (USA) Inc.	General Re Financial Products Corporation	Perfection Hy-Test Company
Albecca, Inc.	General Re Life Corporation	PERMASWAGE HOLDINGS, INC.
Alpha Cargo Motor Express, Inc	General Reinsurance Corporation	Pine Canyon Land Company
Alu-Forge, Inc	General Star Indemnity Company	Plaza Financial Services Co.
Ambucor Health Solutions, Inc.	General Star Management Company	Plaza Resources Co.
American All Risk Insurance Services Inc.	General Star National Insurance Company	PLICO
American Commercial Claims Administrators Inc	Genesis Insurance Company	Precision Brand Products, Inc.
American Dairy Queen Corporation	Genesis Management and Insurance Services Corporation	PRECISION CASTPARTS CORP
AmGUARD Insurance Company	Government Employees Financial Corp.	PRECISION FOUNDERS INC
Andrews Laser Works Corporation	Government Employees Insurance Co.	Precision Steel Warehouse, Inc.
Angelo Po America, Inc.	GRD Holdings Corporation	Press Forge Company

ARCTURUS MANUFACTURING CORPORATION
Artform International Inc.
ATLANTIC PRECISION INC
AV/BANK MANUFACTURING INC
AzGUARD Insurance Company
Bayport Systems, Inc.
Ben Bridge Jeweler, Inc.
Benjamin Moore & Co.
Benson Industries, Inc.
Benson, Ltd.
Berkshire Hathaway Assurance Corporation
Berkshire Hathaway Automotive Inc.
Berkshire Hathaway Credit Corporation
Berkshire Hathaway Direct Insurance Company
Berkshire Hathaway Finance Corporation
Berkshire Hathaway Global Insurance Services, LLC
Berkshire Hathaway Homestate Insurance Company
Berkshire Hathaway Inc.
Berkshire Hathaway Life Insurance Company of Nebraska
Berkshire Hathaway Specialty Insurance Company
BH Columbia Inc.
BH Credit LLC
BH Finance, Inc.
BH Holding H Jewelry Inc.
BH Holding LLC
BH Holding S Furniture Inc
BH Media Group, Inc.
BH Shoe Holdings, Inc.
BHA Minority Interest Holdco, Inc.
BHG Life Insurance Company
BHG Structured Settlements, Inc.
BHHC Special Risks Insurance Company
BHSF, Inc.
biBERK Insurance Services, Inc.
Blue Chip Stamps, Inc.
BN Leasing Corporation
BNSF Communications, Inc.
BNSF Logistics Ocean Line, Inc.
BNSF Logistics, LLC

BNSF Railway Company
BNSF Spectrum, Inc.
Boat America Corporation
Boat Owners Association of the United States
Boat/U.S. Inc.
Borsheim Jewelry Company, Inc
BR Agency, Inc.
Brainy Toys, Inc.
Brilliant National Services, Inc.
BRITTAIN MACHINE INC
Brooks Sports, Inc.
Burlington Northern Railroad Holdings, Inc.
Burlington Northern Santa Fe, LLC
Business Wire, Inc.
CALEDONIAN ALLOYS INC
Camp Manufacturing Company
Cannon Equipment LLC
CANNON MUSKEGON CORPORATION
Carefree/Scott Fetzer Company
CARLTON FORGE WORKS
Cavalier Homes, Inc.
Central States Indemnity Co. of Omaha
Central States of Omaha Companies, Inc.
Charter Brokerage Holdings Corp.
Chemtool Incorporated
CJE II
Claims Services, Inc.
Clayton Commercial Buildings, Inc.
Clayton Education Corp.
Clayton Homes, Inc.
Clayton Properties Group II, Inc.
Clayton Properties Group, Inc.
Clayton Supply, Inc.
Clayton, Inc.
Clean Living Supplies, Inc.
CMH Capital, Inc.
CMH Homes, Inc.
CMH Manufacturing West, Inc.
CMH Manufacturing, Inc.
CMH Services, Inc.
CMH Transport, Inc.

GREENVILLE METALS INC
GUARDco, Inc.
H. H. Brown Shoe Company, Inc.
H.J. Justin & Sons, Inc.
HACKNEY LADISH INC
Halex/Scott Fetzer Company
HAMILTON AVIATION INC
Hawthorn Life International, Ltd.
HeatPipe Technology, Inc.
HELICOMB INTERNATIONAL INC
Henley Holdings, LLC
Hohmann & Barnard, Inc.
Homefirst Agency, Inc.
Homemakers Plaza, Inc.
HOWELL PENNCRAFT, INC.
HUNTINGTON ALLOYS CORPORATION
IdeaLife Insurance Company
Ingersoll Cutting Tool Company Inc.
Innovative Building Products, Inc
Innovative Coatings Technology Corporation
Interco Tobacco Retailers, Inc.
International Dairy Queen, Inc.
International Insurance Underwriters, Inc.
Intrepid JSB, Inc.
Ironwood Plastics Inc
Iscar Metals Inc.
ITTI Group USA Holdings Inc.
ITTI Investment Holdings Inc.
J.L. Mining Company
Johns Manville China, Ltd.
Johns Manville Corporation
Johns Manville, Inc.
Jordan's Furniture, Inc.
Joyce Steel Erection LLC
Justin Brands, Inc.
Kahn Ventures, Inc.
Karmelkorn Shoppes, Inc.
KEN'S SPRAY EQUIPMENT, INC.
Kinexo, Inc.

KITCO Fiber Optics, Inc.
KLUNE HOLDINGS INC
KLUNE INDUSTRIES INC
L.A. Terminals, Inc.
LAKELAND MANUFACTURING, INC.
Larson-Juhl International LLC
LeachGarner, Inc.
Lipotec USA, Inc.
LiquidPower Specialty Products, Inc.
LJ AERO HOLDINGS INC
LJ SYNCH HOLDINGS INC
LMG Ventures, LLC
Loch Vale Logistics, Inc.
Los Angeles Junction Railway Company
LSPI Holdings Inc.
Lubrizol Advanced Materials Holding Corporation
Lubrizol Advanced Materials, Inc.
Lubrizol Global Management, Inc.
Lubrizol Inter-Americas Corporation
Lubrizol International Management Corporation
Lubrizol International, Inc.
Lubrizol Life Science, Inc.
Lubrizol Overseas Trading Corporation
M & C Products, Inc.
M&M Manufacturing, Inc.
M2 Liability Solutions, Inc.
Mapletree Transportation, Inc.
Marathon Suspension Systems, Inc.
Marmon Beverage Technologies, Inc.
Marmon Crane Services, Inc.
Marmon Distribution Services, Inc.
Marmon Energy Services Company
Marmon Engineered Components Company
Marmon Foodservice Technologies LLC
Marmon Foodservice Technologies, Inc.
Marmon Holdings, Inc.
Marmon Link Inc
Marmon Railroad Services LLC
Marmon Renew, Inc.
Marmon Retail & Highway Technologies Company LLC
Marmon Retail Products, Inc.

PRIMUS INTERNATIONAL HOLDING COMPANY
PRIMUS INTERNATIONAL INC
Princeton Insurance Company
Priority One Financial Services, Inc.
PRISM Holdings LLC
PRISM Plastics, Inc.
Pro Installations, Inc.
Procrane Holdings, Inc.
PROGRESSIVE INCORPORATED
PROTECTIVE COATING INC
QS Partners LLC
QS Security Services LLC
R.C. Willey Home Furnishings
Radnor Specialty Insurance Company
Rallsrve, Inc.
Rallsplitter Holdings Corporation
RATHGIBSON HOLDING CO LLC
Redwood Fire and Casualty Insurance Company
RENTCO Trailer Corporation
Resolute Management Inc.
Richline Group, Inc
Ringwalt & Liesche Co.
Rio Grande, Inc.
Roxell USA, Inc.
Sager Electrical Supply Co. Inc
Santa Fe Pacific Insurance Company
Santa Fe Pacific Pipeline Holdings, Inc.
Santa Fe Pacific Pipelines, Inc.
Santa Fe Pacific Railroad Company
Scott Fetzer Financial Group, Inc.
ScottCare Corporation
See's Candies, Inc.
See's Candy Shops, Incorporated
Seventeenth Street Realty, Inc.
SFEG Corp.
Shaw Asia Pacific Holdings, LLC
Shaw Contract Flooring Services, Inc.
Shaw Diversified Services, Inc.
Shaw Floors, Inc.

Shaw Funding Company
Shaw Industries Group, Inc.
Shaw Industries, Inc.
Shaw International Services, Inc.
Shaw Retail Properties, Inc.
Shaw Sports Turf California, Inc.
Shaw Transport, Inc.
Shultz Steel Company
SHX Flooring, Inc.
SidePlate Systems, Inc.
Smilemakers Canada Inc.
Smilemakers, Inc.
SN Management, Inc.
Soco West, Inc.
Sonnax Transmission Company
Southern Energy Homes, Inc.
SOUTHWEST UNITED INDUSTRIES INC
SPECIAL METALS CORPORATION
Spectra Contract Flooring Puerto Rico, Inc.
SPS INTERNATIONAL INVESTMENT COMPANY
SPS TECHNOLOGIES LLC
SPS Technologies Mexico LLC
SSP-SiMatrix Inc.
Stahl/Scott Fetzer Company
Star Lake Railroad Company
Summit Distribution Services, Inc.
SXP SCHULZ XTRUDED PRODUCTS LLC
TBS USA, Inc.
Tenn-Tex Plastics, Inc.
TEXAS HONING INC
The Ben Bridge Corporation
The BVD Licensing Corporation
The Duracell Company
The Fechheimer Brothers Co.
The Indecor Group, Inc.
The Lubrizol Corporation
The Medical Protective Company
The Pampered Chef, Ltd.
The Scott Fetzer Company
The Zia Company
THI ACQUISITION INC

Coil Master Corporation
Columbia Insurance Company
Complementary Coatings Corporation
Composites Horizons LLC
Consumer Value Products, Inc.
Continental Divide Insurance Company
Cort Business Services Corporation
Criterion Insurance Agency
Crown Holdco One, Inc.
Crown Holdco Two, Inc.
Crown Parent, Inc.
CSI Life Insurance Company
CTB Credit Corp
CTB Inc.
CTB International Corp
CTB IW INC
CTB Midwest Inc
CTB MN Investments
CTB Technology Holding Inc.
CTMS North America, Inc.
Cumberland Asset Management, Inc.
Cypress Insurance Company
D.I. Properties Inc.
DCI Marketing Inc.
Denver Brick Company
DESIGNED METAL CONNECTIONS, INC.
DICKSON TESTING CO INC
Display Technologies LLC
DL Trading Holdings I, Inc.
DQ Funding Corporation
DQF, Inc.
DQGC, Inc.
Duracell Industrial Operations, Inc.
Duracell U.S. Operations Inc
EastGUARD Insurance Company
Eco Color Company
Ecodyne Corporation
Ellis & Watts Global Industries, Inc.
Elm Street Corporation
Empire Distributors of Colorado, Inc.
Empire Distributors of North Carolina, Inc.

Empire Distributors of Tennessee, Inc.
Empire Distributors, Inc.
ENVIRONMENT ONE CORPORATION
EXACTA AEROSPACE INC
Executive Jet Management, Inc.
Exponential Technology Group, Inc.
Exsif Worldwide, Inc.
ExtruMed, Inc.
FATIGUE TECHNOLOGY INC
Financial Services Plus, Inc.
Finial Holdings, Inc.
Finial Reinsurance Company
First Berkshire Hathaway Life Insurance Company
FlightSafety Capital Corp.
FlightSafety Defense Corporation
FlightSafety Development Corp.
FlightSafety International Inc.
FlightSafety International Middle East Inc.
FlightSafety New York, Inc.
FlightSafety Properties, Inc.
Floors, Inc.
Focused Technology Solutions, Inc.
Fontaine Commercial Trailer, Inc.
Fontaine Engineered Products, Inc.
Fontaine Fifth Wheel Company
Fontaine Modification Company
Fontaine Spray Suppression Company
Fontaine Trailer Company LLC
Forest River Holdings, Inc.
Forest River, Inc.
Frasca International, Inc.
Freedom Warehouse Corp.
Fruit of the Loom Direct, Inc.
Fruit of the Loom Trading Company
Fruit of the Loom, Inc.

Marmon Retail Store Equipment LLC
Marmon Retail Technologies Company
Marmon Tubing, Fittings & Wire Products, Inc.
Marmon Water, Inc.
Marmon Wire & Cable, Inc.
Marmon-Herrington Company
Maryland Ventures, Inc..
McCarty-Hull Cigar Company, Inc.
McLane Beverage Distribution, Inc.
McLane Beverage Holding, Inc.
McLane Company, Inc.
McLane Eastern, Inc.
McLane Express, Inc.
McLane Foods, Inc.
McLane Foodservice Distribution, Inc.
McLane Foodservice, Inc.
McLane Mid-Atlantic, Inc.
McLane Midwest, Inc.
McLane Minnesota, Inc.
McLane Network Solutions, Inc.
McLane New Jersey, Inc.
McLane Ohio, Inc.
McLane Southern, Inc.
McLane Suneast, Inc.
McLane Tri-States, Inc.
McLane Western, Inc.
MCWILLIAMS FORGE COMPANY
Medical Protective Finance Corporation
MedPro Group, Inc
MedPro Risk Retention Services, Inc.
Merit Distribution Services, Inc.
METALAC FASTENERS INC
Meyn LLC
MFS Fleet, Inc.
MH Site Construction, Inc.
Midwest Northwest Properties, Inc.
Miller-Sage, Inc.
Mindware Corporation
MiTek Holdings, Inc.
MiTek Inc.
MiTek Industries, Inc.

MiTek Mezzanine Systems, Inc.
MLMIC Insurance Company
MLMIC Services, Inc.
Morgantown-National Supply, Inc.
Mount Vernon Fire Insurance Company
Mount Vernon Specialty Insurance Company
Mouser Electronics, Inc.
Mouser JV 1, Inc
Mouser JV 2
MPP Co., Inc.
MPP Pipeline Corporation
MS Property Company
MW Wholesale, Inc.
National Fire & Marine Insurance Company
National Indemnity Company
National Indemnity Company of Mid-America
National Indemnity Company of the South
National Liability & Fire Insurance Company
Nationwide Uniforms
Nebraska Furniture Mart, Inc.
NetJets Aviation, Inc.
NetJets Card Holdings, Inc.
NetJets Card Partners, Inc.
NetJets Europe Holdings, LLC
NetJets Inc.
NetJets International, Inc.
NetJets Sales, Inc.
NetJets Services, Inc.
NetJets U.S., Inc.
New England Asset Management, Inc.
NewCo D&W LLC
NFM Custom Countertops, LLC
NFM of Kansas, Inc.
NFM SERVICES, LLC
NJE Holdings, LLC

TIMET REAL ESTATE CORPORATION
TITANIUM METALS CORPORATION
TM City Leasing Inc.
TMI Climate Solutions, Inc.
Tool-Flo Manufacturing, Inc.
Top Five Club, Inc.
Total Quality Apparel Resources
TPC European Holdings, LTD.
TPC North America, Ltd.
Transco Railcar Repair Inc
Transco Railway Products Inc.
Transco, Inc.
Transportation Technology Services, Inc.
TRH Holding Corp.
Triangle Suspension Systems, Inc.
Tricycle, Inc.
TS City Leasing Inc
TSE Brakes, Inc.
TTI JV 1
TTI JV 2
TTI, Inc.
Tucker Safety Products, Inc.
TXFM, Inc.
U.S. Investment Corporation
U.S. Underwriters Insurance Co.
UCFS Europe Company
UCFS International Holding Company
Unified Supply Chain, Inc.
Uni-Form Components Co.
Union Tank Car Company
Union Underwear Co., Inc
United Consumer Financial Services Company
United Direct Finance, Inc.
United States Aviation Underwriters, Incorporated
United States Liability Insurance Company
UNIVERSITY SWAGING CORPORATION
UTLX Company
Van Enterprises, Inc.
Vanderbilt ABS Corp.
Vanderbilt Mortgage and Finance, Inc.
Vanity Fair, Inc.

Veritas Insurance Group, Inc.
VERO BEACH FLIGHT TRAINING ACADEMY, INC.
Vesta Intermediate Funding, Inc.
VFI-Mexico, Inc.
Visilinx, Inc.
Vision Retailing, Inc.
VT Insurance Acquisition Sub Inc.
Wayne/Scott Fetzer Company
WEAVER MANUFACTURING INC
Webb Wheel Products, Inc.
Wellfleet Insurance Company
Wellfleet New York Insurance Company
Western Builders Supply, Inc.
Western Fruit Express Company
Western/Scott Fetzer Company
WestGUARD Insurance Company
Whittaker, Clark & Daniels, Inc.
World Book Encyclopedia, Inc.
World Book, Inc.
World Book/Scott Fetzer Company
World Investments, Inc.
Worldwide Containers, Inc.
WPLG, Inc.
WYMAN GORDON COMPANY
WYMAN GORDON FORGINGS CLEVELAND INC
WYMAN GORDON FORGINGS INC
WYMAN GORDON INVESTMENT CASTINGS INC
WYMAN GORDON PENNSYLVANIA LLC
X-L-Co., Inc.
XTRA Companies, Inc.
XTRA Corporation
XTRA Finance Corporation
XTRA Intermodal, Inc.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES 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 (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) 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.
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 (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) 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 (l) through (o) how the taxes were distributed. Report in column (o) 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 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) 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.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	Federal Income Tax	Income Tax	Federal				4,905,877	(2,530,601)	14(5,018,726)	2,417,752		5,410,413			(504,536)
2	FICA	Payroll Tax	Federal		4,890,533		8,120,951	10,566,221		2,445,263		3,656,682			4,464,269
3	FUTA	Payroll Tax	Federal		173		43,818	42,911		1,080		28,237			15,581
4	Other Payroll Tax	Payroll Tax	Federal												
5	Subtotal Federal Tax				4,890,706		13,070,646	8,078,531	(5,018,726)	4,864,095		9,095,332			3,975,314
6	Income Tax	Income Tax	California				87,060	17,012	14(70,048)			87,060			
7	Real & Personal Property Tax	Property Tax	California		451,673		854,882	879,114		427,441		854,882			
8	Possessory Interest Tax	Property Tax	Indian Tribes				434,249	434,249				434,249			
9	Real & Personal Property Tax	Property Tax	Nevada			430,751	21,323,184	21,357,413			464,980	17,620,487			3,702,697
10	Commerce Tax	Other State Tax	Nevada		564,203		1,222,232	1,115,813		670,622		1,055,922			166,310
11	Franchise Tax - County	Franchise Tax	Nevada		1,626,649		697,079	766,827		1,556,901		731,800			(34,721)
12	Modified Business Tax	Payroll Tax	Nevada		260,452		959,700	1,035,903		184,249		413,571			546,129
13	PUCN Mill Assessment	Other Taxes and Fees	Nevada		773,280		3,133,597	3,123,478		783,399					3,133,597
14	Sales & Use Tax on P Card	Sales And Use Tax	Nevada				11,629	11,629				11,629			
15	UEC on Company Use	Sales And Use Tax	Nevada				7,413	7,413				6,989			424
16	Unemployment Tax	Unemployment Tax	Nevada		2,395		202,274	199,842		4,827		130,882			71,392

17	Commercial Activity Tax	State Tax	Oregon				(1,010)	(2,000)	(990)			(1,010)			
18	Income Tax	Income Tax	Utah				100	100				100			
19	Real & Personal Property Tax	Property Tax	Utah				6,694	6,694				6,694			
40	TOTAL				8,569,358	430,751	42,009,729	37,032,018	(5,089,764)	8,491,534	464,980	30,448,587			11,561,142

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: TaxAdjustments			
Reclassification to income tax receivable and FIN 48 adjustments to income taxes.			
(b) Concept: TaxAdjustments			
Reclassification to state income tax receivable.			
(c) Concept: TaxAdjustments			
Description			Amount
Other Electric Revenue - CIAC Amortization and Gross-Ups		\$	2,591,137
Other Electric Revenue -CalPeco TSA			(146,153)
DOS Impact Fee and Amort of Impact Fee			1,456,241
Misc Wrong Rate Billing Adjustments			(729)
Remaining Other Revenue Under \$250,000 Threshold			(65,021)
Total		\$	3,835,475
(d) Concept: TaxAdjustments			
Reclassification to state income tax receivable.			
(e) Concept: TaxesIncurredOther			
	GAS	OTHER	TOTAL
FEDERAL			
Income Tax	\$ (2,331,378)	\$ 1,826,842	\$ (504,536)
FICA	487,048	3,977,221	4,464,269
FUTA	3,761	11,820	15,581
Other Payroll Tax	—	—	—
TOTAL FEDERAL	\$ (1,840,569)	\$ 5,815,883	\$ 3,975,314
STATE OF NEVADA			
Real & Personal Property Tax	\$ 2,028,745	\$ 1,673,952	\$ 3,702,697
Commerce Tax	166,310	—	166,310
Franchise Tax - County	26,695	(61,416)	(34,721)
Modified Business Tax	—	546,129	546,129
PUCN Mill Assessment	—	3,133,597	3,133,597
Sales & Use Tax on P Card	—	—	—
UEC on Company Use	424	—	424
Unemployment Tax	17,433	53,959	71,392
TOTAL STATE OF NEVADA	\$ 2,239,607	\$ 5,346,221	\$ 7,585,828
TOTAL	\$ 399,038	\$ 11,162,104	\$ 11,561,142

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%	759,704			411.4/411.5	341,536		418,168	38 Years	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	759,704				341,536		418,168		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10	10	451,169			411.4/411.5	41,374		409,795	63 Years	
11	Total Gas	451,169				41,374		409,795		
47	OTHER TOTAL	451,169				41,374		409,795		
48	GRAND TOTAL	1,210,873				382,910		827,963		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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, CIAC and Trenching	37,337,473	107, 186, 252, 456, 495	28,569,026	41,063,529	49,831,976
2	General Contingency	282,000	107, 143, 930	80,000		202,000
3	Risk Management Liability	6,869,402	242	1,163,922		5,705,480
4	Pandemic Customer Relief	384,584			102,937	487,521
5	Minor Items	137,003	232, 447	240,732	228,767	125,038
47	TOTAL	45,010,462		30,053,680	41,395,233	56,352,015

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	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	Account 282										
2	Electric	560,177,658	3,904,194	12,736,105			182310	15,921,116	182310	16,388,525	551,813,156
3	Gas	48,341,047	267,288	280,078			182310	1,117,360	182310	1,049,544	48,260,441
4	Other (Specify)	30,262,705	1,135,054	4,346,416			182310				27,051,343
5	Total (Total of lines 2 thru 4)	638,781,410	5,306,536	17,362,599				17,038,476		17,438,069	627,124,940
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	638,781,410	5,306,536	17,362,599				17,038,476		17,438,069	627,124,940
10	Classification of TOTAL										
11	Federal Income Tax	638,781,410	5,306,536	17,362,599				17,038,476		17,438,069	627,124,940
12	State Income Tax										
13	Local Income Tax										

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty			
		Balance at Beginning of Year	Balance at End of Year
Plant in Service		(608,322,732)	(599,427,045)
Non-Utility Plant		380,231	(319)
Plant Held for Future Use		(576,204)	(646,233)
Financing & Operating Lease Assets including Accumulated Depreciation		(30,262,705)	(27,051,343)
		<u>(638,781,410)</u>	<u>(627,124,940)</u>

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission				Date of Report: 04/15/2022		Year/Period of Report End of: 2021/ Q4		
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. 3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	ASC740 offset to Reg Tax Asset	15,012,370					182310	641,098			14,371,272
4	Bond Redemptions	3,511,758		363,414							3,148,344
5	Deferred Fuel - Residential	4,569,679	15,075,615	1,666,633							17,978,661
6	Regulatory Assets	32,865,585	7,241,169	8,429,318							31,677,436
7	(a) Electric - Other	(7,291,411)	15,250,855	7,811,387							148,057
9	TOTAL Electric (Total of lines 3 thru 8)	48,667,981	37,567,639	18,270,752				641,098			67,323,770
10	Gas										
11	ASC740 offset to Reg Tax Asset	3,179,890					182310	125,522			3,054,368
12	Bond Redemptions	(286,860)									(286,860)
13	Deferred Fuel - Residential	(392,165)	4,868,914								4,476,749
14	Regulatory Assets	2,817,856	11,166	983,733							1,845,289
15	(a) Gas - Other	235,480	39,731	21,003							254,208
17	TOTAL Gas (Total of lines 11 thru 16)	5,554,201	4,919,811	1,004,736				125,522			9,343,754
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	54,222,182	42,487,450	19,275,488				766,620			76,667,524
20	Classification of TOTAL										
21	Federal Income Tax	54,222,182	42,487,450	19,275,488				766,620			76,667,524
22	State Income Tax										
23	Local Income Tax										
NOTES											

FOOTNOTE DATA

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Balance at End of Year
Detail of Electric - Other (Line 7)				
Ad Valorem Taxes	\$ 94,482	\$ —	\$ 16,373	\$ 78,109
Balance Sheet Reclass	(6,917,022)	309,657	2,527,572	(9,134,937)
Deferred Conservation Programs	(5,103,018)	4,342,607		(760,411)
Mark to Market	4,634,147	10,598,591	5,267,442	9,965,296
Total Electric - Other (Line 7)	<u>\$ (7,291,411)</u>	<u>\$ 15,250,855</u>	<u>\$ 7,811,387</u>	<u>\$ 148,057</u>

(b) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Balance at End of Year
Detail of Gas - Other (Line 15)				
Ad Valorem Taxes	\$ 12,466	\$ —	\$ 11,044	\$ 1,422
Deferred Conservation Programs	223,014	39,731	9,959	252,786
Total Gas - Other (Line 15)	<u>\$ 235,480</u>	<u>\$ 39,731</u>	<u>\$ 21,003</u>	<u>\$ 254,208</u>

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	^{1a} Refer to footnote for Dkt. Nos. and Amort. period					
2	INCLUDED IN NEVADA RETAIL RATEBASE OR PENDING					
3	Tracy Combined Cycle	3,257,545	407	144,246		3,113,299
4	Tracy Units 1 & 2 Net Book Value	2,203,702	108	49,504		2,154,198
5	Impact Fees	749,464	456	374,732		374,732
6	Net Energy Metering	491,371	456	982,742	737,056	245,685
7	Earning Sharing Mechanism	1,740,912	407	1,749,021	136,085	127,976
8	PUCN Disallowed Costs	7,396,157	Various	373,195		7,022,962
9	OTHER RECOVERY METHOD					
10	Energy Efficiency/Renewable Programs	26,644,231	182, 440-4	238,376,079	225,603,082	13,871,234
11	Temporary Renewable Energy Program	5,815,821	144, 440-4	6,970,177	7,890,302	6,735,946
12	GAAP ADJUSTMENT					
13	Equity Component Carry Charges	3,279,463	419	655,116	2,223,357	4,847,704
14	Risk Management	9,265,635	175	106,194,928	98,782,686	1,853,393
15	TAX ADJUSTMENT					
16	Deferred Tax Unamortized ITC	^{1b} 321,878	190	101,786		220,092
17	Regulatory Deferred Income Taxes	^{1c} 258,941,914	182	13,682,388	84,561	245,344,087
18	Excess Deferred Taxes - Non Property	^{1d} 28,381,016	182, 190	3,954,654	2,887,986	27,314,348
41	TOTAL	348,489,109		373,608,568	338,345,115	313,225,656

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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Regulatory Dockets and Amortization periods:

Line No.	Description	PUCN Docket Numbers	Amortization Period
3	Tracy Combined Cycle	10-06001	01/2011 - 07/2043
4	Tracy Units 1 & 2 Net Book Value	13-06002	*
5	Impact Fees	17-05014/19-06002	04/2018 - 03/2022
6	Net Energy Metering	19-06002	01/2020 - 12/2022
7	Earning Sharing Mechanism	19-06002	*
8	PUCN Disallowed Costs	16-06006	Various
10	Energy Efficiency/Renewable Programs	20-02027/21-03006	10/2020 - 09/2022
11	Temporary Renewable Energy Program	20-02027/21-03006	10/2020 - 09/2022
13	Equity Component Carry Charges	Various	Various
14	Risk Management	Various	Various
16	Deferred Tax Unamortized ITC	Various	Various
17	Regulatory Deferred Income Taxes	Various	Various
18	Excess Deferred Taxes - Non Property	19-06002	01/2020 - 12/2025

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

(b) Concept: OtherRegulatoryLiabilities

Refer to Page 122, Income Taxes notes of Notes to Financial Statements for additional information regarding Sierra Pacific Power Company's income taxes.

(c) Concept: OtherRegulatoryLiabilities

Refer to the footnote on page 278, line 1, column a.

(d) Concept: OtherRegulatoryLiabilities

Refer to the footnote on page 278, line 1, column a.

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Electric Operating Revenues

1. 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.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. 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.
4. 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.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
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 page 108, 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.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	<u>Sales of Electricity</u>						
2	(440) Residential Sales	302,582,901	271,985,554	2,769,297	2,672,135	316,299	309,987
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	262,387,632	233,139,437	3,056,594	2,976,835	48,914	48,476
5	Large (or Ind.) (See Instr. 4)	201,534,386	172,210,694	3,716,257	3,544,472	116	116
6	(444) Public Street and Highway Lighting	4,330,332	4,313,697	14,580	15,182	111	111
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	770,835,251	681,649,382	9,556,728	9,208,624	365,440	358,690
11	(447) Sales for Resale	48,789,676.00	38,215,041	664,308.00	590,661	25	17
12	TOTAL Sales of Electricity	819,624,927	719,864,423	10,221,036	9,799,285	365,465	358,707
13	(Less) (449.1) Provision for Rate Refunds	734,903	830,411				
14	TOTAL Revenues Before Prov. for Refunds	818,890,024	719,034,012	10,221,036	9,799,285	365,465	358,707
15	<u>Other Operating Revenues</u>						
16	(450) Forfeited Discounts	609,438	611,593				
17	(451) Miscellaneous Service Revenues	1,577,707	1,283,218				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	895,815	693,993				
20	(455) Interdepartmental Rents						

21	(456) Other Electric Revenues	3,096,766	3,835,475				
22	(456.1) Revenues from Transmission of Electricity of Others	23,680,196	21,537,552				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	29,859,922	27,961,831				
27	TOTAL Electric Operating Revenues	848,749,946	746,995,843				
Line12, column (b) includes \$ 14,591,600 of unbilled revenues. Line12, column (d) includes 15,756 MWH relating to unbilled revenues							

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FOOTNOTE DATA			

(a) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights	\$	4,330,332
(b) Concept: MiscellaneousServiceRevenues		
Description		Amount
Misc. Serv Revenue - Service Charges	\$	1,276,634
Remaining Other Revenue Under \$250,000 Threshold		301,073
Total	\$	1,577,707
(c) Concept: OtherElectricRevenue		
Description		Amount
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	2,795,020
DOS Impact Fee and Amort of Impact Fee		465,731
Remaining Other Revenue Under \$250,000 Threshold		(163,985)
Total	\$	3,096,766
(d) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights	\$	4,313,697
(e) Concept: MiscellaneousServiceRevenues		
Description		Amount
Misc. Serv Revenue - Service Charges	\$	992,372
Remaining Other Revenue Under \$250,000 Threshold		290,846
Total	\$	1,283,218
(f) Concept: OtherElectricRevenue		
Description		Amount
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	2,591,137
Other Electric Revenue -CalPeco TSA		(146,153)
DOS Impact Fee and Amort of Impact Fee		1,456,241
Misc Wrong Rate Billing Adjustments		(729)
Remaining Other Revenue Under \$250,000 Threshold		(65,021)
Total	\$	3,835,475
(g) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting		
Unmetered Sales		MWH
444 Street Lights		14,580
(h) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting		
Unmetered Sales		MWH
444 Street Lights		15,182

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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 Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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	DEAA		7,317,111	0		0.0000
2	D-1 (R100)	71	6,944	4	17,750	0.0978
3	DM-1 (R101)	1	134			0.1340
4	OD-1-TOU	19	1,304	1	19,000	0.0686
5	D-1-NMRG (R113)	27	3,858	8	3,375	0.1429
6	OD-1-TOU-NMRG (R114)	25	1,539	1	25,000	0.0616
7	D-1-TOU-EVRR-NMRG (R115)	2	141			0.0705
8	D-1 (R122)	186	26,024	53	3,509	0.1399
9	OD-1 TOU (R123)	65	5,663	9	7,222	0.0871
10	OD-1 TOU HEV (R124)	45	4,191	9	5,000	0.0931
11	DM-1 (R125)	1	163	1	1,000	0.1630
12	D-1 AB405 T2 (R156)	211	26,418	43	4,907	0.1252
13	D-1 AB405 T3 (R157)	126	16,269	28	4,500	0.1291
14	D-1 AB405 T4 (R158)	180	25,050	48	3,750	0.1392
15	OD-1 TOU AB405 T2 (R159)	84	8,344	13	6,462	0.0993
16	OD-1 TOU AB405 T3 (R160)	236	26,422	53	4,453	0.1120
17	OD-1 TOU AB405 T4 (R161)	31	3,475	4	7,750	0.1121
18	OD-1 TOU HEV AB405 T2 (R162)	58	4,883	7	8,286	0.0842
19	OD-1 TOU HEV AB405 T3 (R163)	61	5,288	11	5,545	0.0867
20	OD-1 TOU HEV AB405 T4 (R164)	46	3,909	7	6,571	0.0850
21	D-1 Domestic Use	2,247,272	239,703,332	228,637	9,829	0.1067
22	DM-1 Domestic Multi-Family	461,420	43,788,108	79,574	5,799	0.0949
23	OD-1-TOU Optional Domestic Ser	7,552	744,897	753	10,029	0.0986
24	ODM-1-TOU Op Dom MF-TOU	212	18,530	34	6,235	0.0874

25	OLS-res Outdoor Lighting Servi	1,643	282,545			0.1720
26	OD-1-TOU-HEV (Hybrid Vehicle)	7,126	648,814	509	14,000	0.0910
27	ODM-1-REVRR-TOU	288	23,496	32	9,000	0.0816
28	D-1-NEM	1	94			0.0940
29	D-1-NMRG	14,265	1,683,578	2,349	6,073	0.1180
30	OD-1-TOU-NMRG	162	16,106	24	6,750	0.0994
31	D-1-TOU-EVRR-NMRG	258	22,458	27	9,556	0.0870
32	DM-1-NMRG	15	1,446	3	5,000	0.0964
33	D-1-Flexpay	16,739	1,790,768	1,469	11,395	0.1070
34	DM-1-Flexpay	3,674	353,764	492	7,467	0.0963
35	OLS-RES-Flexpay	8	1,062			0.1328
36	D-1 (X915)	2,756	360,238	635	4,340	0.1307
37	OD-1 TOU	95	9,215	15	6,333	0.0970
38	OD-1 TOU HEV	130	10,581	12	10,833	0.0814
39	DM-1 (X918)	81	8,932	27	3,000	0.1103
40	D1_CPP+DDP	12	1,146	1	12,000	0.0955
41	D-1 AB405 T2	2,157	277,830	479	4,503	0.1288
42	D-1 AB405 T3	1,539	207,100	390	3,946	0.1346
43	D-1 AB405 T4	1,635	236,540	486	3,364	0.1447
44	OD-1 TOU AB405 T2	32	2,728	4	8,000	0.0853
45	OD-1 TOU AB405 T3	20	2,781	7	2,857	0.1391
46	OD-1 TOU AB405 T4	30	3,630	8	3,750	0.1210
47	OD-1 TOU HEV AB405 T2	115	8,675	10	11,500	0.0754
48	OD-1 TOU HEV AB405 T3	117	9,232	12	9,750	0.0789
49	OD-1 TOU HEV AB405 T4	100	7,843	10	10,000	0.0784
50	DM-1 AB405 T2	6	710	3	2,000	0.1183
51	DM-1 AB405 T4	1	202	2	500	0.2020
41	TOTAL Billed Residential Sales	2,770,936	297,713,511	316,304	8,760	0.1074
42	TOTAL Unbilled Rev. (See Instr. 6)	(1,639)	4,869,390			(2.9710)
43	TOTAL	2,769,297	302,582,901	316,299	8,755	0.1093

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule

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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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 Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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.
3. 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.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	DEAA		7,904,886			0.0000
2	GS-1 Small General Service	642,047	63,899,543	41,257	15,562	0.0995
3	OGS-1-TOU Optional General - T	28,729	2,643,553	1,662	17,286	0.0920
4	SSR 2 Sm Standby (GS-1)	48	5,517	4	12,000	0.1149
5	WP Water Plumbing	7,512	630,824	1	7,512,000	0.0840
6	IS-1 Irrigation Service	54,691	3,870,044	588	93,012	0.0708
7	IS-2 Interruptible Irrigation	147,614	10,303,480	834	176,995	0.0698
8	WCS-1-Wireless Comm - Level 1	83	6,242	1	83,000	0.0752
9	OLS-com'l Outdoor Lighting Ser	3,071	467,114	0		0.1521
10	OGS-1-TOU-HEV (Hybrid Vehicle)	78	7,767	7	11,143	0.0996
11	GS-2S Med Gen Serv-Secondary	1,353,188	107,454,510	3,481	388,735	0.0794
12	GS-2P Med Gen Serv-Primary	34,512	1,800,537	37	932,757	0.0522
13	GS-2T Med Gen Serv-Transmissio	8,230	507,596	9	914,444	0.0617
14	GS-2S-TOU Med Gen Serv-TOU-S	414,423	31,881,939	132	3,139,568	0.0769
15	GS-2P-TOU Med Gen Serv-TOU-P	33,962	1,951,991	11	3,087,455	0.0575
16	GS-2T-TOU Med Gen Serv-TOU-T	24,788	1,488,847	7	3,541,143	0.0601
17	SSR-3P Sm Standby (GS-2P)	1	4,804	1	1,000	4.8040
18	SSR-3T Sm Standby (GS-2T)	1,234	79,001	5	246,800	0.0640
19	OGS-2S-TOU Optional Med Gen-S	290,096	20,655,330	644	450,460	0.0712
20	LSR-1T Med Standby(GS-2-TOU-T)	702	115,814	5	140,400	0.1650
21	DO-GS-1 Sm General Service		860	1		0.0000
22	DO-GS-2S Med Gen Serv-Secondar		167,432	6		0.0000
23	DO-GS-2S-TOU Med Gen Ser-TOU-S		403,420	5		0.0000
24	GS-1	111	12,833	12	9,250	0.1156

25	GS-1-NMRG	5,633	492,264	179	31,469	0.0874
26	OGS-1-TOU-NMRG		379	1		0.0000
27	GS-1-AB405 T2	15	2,305	3	5,000	0.1537
28	GS-1-AB405 T3	15	2,405	3	5,000	0.1603
29	GS-1-AB405 T4	9	1,245	2	4,500	0.1383
30	OGS-2S TOU EVCCR	4,953	653,459	17	291,353	0.1319
31	GS-2S TOU EVCCR	961	89,079	1	961,000	0.0927
41	TOTAL Billed Small or Commercial	3,056,706	257,505,020	48,916	62,489	0.0842
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(112)	4,882,612			(43.5948)
43	TOTAL Small or Commercial	3,056,594	262,387,632	48,914	62,489	0.0858

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule

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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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 Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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.
3. 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.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	DEAA		7,097,293			0.0000
2	LSR LG Standby Service (GS3)		632			0.0000
3	GS-4 Large Transmission Servic	24,684	1,345,921	1	24,684,000	0.0545
4	GS-4T-NG-New Gen GS-4-Transmis	1,062,031	37,775,900	3	354,010,333	0.0356
5	GS-3P-NG-New Gen GS-3-Primary	14,645	676,523			0.0462
6	GS-3T-NG-New Gen GS-3-Transmis	10,920	388,226	1	10,920,000	0.0356
7	GS-3S Large General Service-S	372,721	27,019,257	40	9,318,025	0.0725
8	GS-3P Large General Service-P	508,651	33,420,604	30	16,955,033	0.0657
9	GS-3T Large General Service-T	1,306,053	63,951,964	17	76,826,647	0.0490
10	LSR-2P Lg Standby Serv(GS-3-P)	5,845	498,515	1	5,845,000	0.0853
11	LSR-2T Lg Standby Serv(GS-3-T)	393,200	21,344,071	14	28,085,714	0.0543
12	DO-GS-4 Large Transmission		2,063,562	3		0.0000
13	DO-GS-3S Large General Serv-S		1,041,595	5		0.0000
14	DO-GS-3P Large General Serv-P		(9,777)			0.0000
15	DO-GS-3T Large General Serv-T		80,502	1		0.0000
41	TOTAL Billed Large (or Ind.) Sales	3,698,750	196,694,788	116	31,885,776	0.0532
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	17,507	4,839,598			0.2764
43	TOTAL Large (or Ind.)	3,716,257	201,534,386	116	32,036,698	0.0542

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule

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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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						
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3						
4						
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41	TOTAL Billed Commercial and Industrial Sales					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL					

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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 Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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.
3. 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.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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	^(a) DEAA		46,089			0.0000
2	SL Street Lighting	14,580	4,284,243	111	131,351	0.2938
41	TOTAL Billed Public Street and Highway Lighting	14,580	4,330,332	111	131,351	0.2970
42	TOTAL Unbilled Rev. (See Instr. 6)					0.0000
43	TOTAL	^(b) 14,580	^(c) 4,330,332	111	131,351	0.2970

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule		
The Deferred Energy Accounting Adjustment (DEAA) revenue represents revenue billed pursuant to Sierra Pacific Power Company's fuel adjustment clause.		
(b) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting		
Unmetered Sales		MWH
444 Street Lights		14,580
(c) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights		\$ 4,330,332

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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						
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41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		734,903			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. 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 Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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.
3. 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.
4. 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).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. 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)
41	TOTAL Billed - All Accounts	9,540,972	756,243,651	365,447	26,108	0.0793
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	15,756	14,591,600	(7)	(2,250,857)	0.9261
43	TOTAL - All Accounts	9,556,728	770,835,251	365,440	26,151	0.0807

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SALES FOR RESALE (Account 447)

- 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).
- 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.
- 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.

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.

- 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 (g) through (k).
- 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.
- 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.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- 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.
- 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.
- Footnote entries as required and provide explanations following all required data.

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)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	AMOR IX LLC	OS	OATT				2,018			77,965	77,965.00
2	AVANGRID RENEWABLES, LLC	OS	OATT				35			415	415.00
3	AVANGRID RENEWABLES, LLC	OS	N/A							8,820	8,820.00
4	AVISTA ENERGY INC.	OS	OATT				5			124	124.00
5	BONNEVILLE POWER ADMINISTRATION	OS	OATT				62			3,199	3,199.00
6	BLACK HILLS POWER, INC	OS	OATT				7			530	530.00
7	BROOKFIELD ENERGY MARKETING LP	OS	OATT							135	135.00
8	CONOCOPHILLIPS COMPANY	OS	OATT				5			394	394.00
9	CORAL POWER, LLC	OS	OATT				1,175			53,489	53,489.00

10	DTE ENERGY	OS	N/A							26,070	26,070.00
11	DYNASTY POWER	OS	OATT				118			6,684	6,684.00
12	EAGLE ENERGY PARTNERS	OS	OATT				2			25	25.00
13	ENERGY KEEPERS, INC	OS	OATT							9	9.00
14	GUZMAN ENERGY LLC	OS	OATT				116			4,493	4,493.00
15	IDAHO POWER COMPANY	OS	OATT				51			2,470	2,470.00
16	IDAHO POWER COMPANY	SF	Rate Schedule No. 42				37		1,763		1,763.00
17	MORGAN STANLEY CAPITAL GROUP, INC.	OS	OATT				4,680			146,460	146,460.00
18	MACQUARIE POWER	OS	OATT				331			14,517	14,517.00
19	MERCURIA ENERGY AMERICA, LLC	OS	OATT				105			6,927	6,927.00
20	NEVADA POWER - JOINT DISPATCH	SF	Rate Schedule No. 63				125,414		6,315,306		6,315,306.00
21	NEVADA POWER - JOINT DISPATCH	AD	Rate Schedule No. 63						7,959		7,959.00
22	NEVADA POWER - JOINT DISPATCH	SF	Rate Schedule No. 63				7,454		10,595,295		10,595,295.00
23	OPEN MOUNTAIN ENERGY	OS	OATT				125			4,946	4,946.00
24	ORNI 47 LLC	OS	OATT				6,275			238,894	238,894.00
25	PACIFICORP	OS	OATT				67			4,047	4,047.00
26	PACIFICORP	SF	Rate Schedule No. 42				314		16,475		16,475.00
27	PACIFICORP	AD	Rate Schedule No. 42				5		169		169.00
28	PACIFIC GAS & ELECTRIC COMPANY	OS	OATT				63			2,570	2,570.00
29	PATUA POWER	OS	OATT				1,950			74,700	74,700.00
30	PLUMAS SIERRA RURAL ELECTRIC COOP	OS	OATT				947			38,446	38,446.00
31	PORTLAND GENERAL ELECTRIC	OS	OATT				166			8,661	8,661.00
32	POWEREX	OS	OATT				3,338			100,938	100,938.00
33	PUBLIC SERVICE COMPANY OF COLORADO	SF	Rate Schedule No. 42				97		5,095		5,095.00
34	RAINBOW ENERGY MARKETING CORPORATION	OS	OATT				82			2,734	2,734.00
35	SOUTHERN CALIFORNIA EDISON	OS	OATT				2			47	47.00
36	TEC ENERGY	OS	OATT							4	4.00
37	TENASKA POWER SERVICES	OS	OATT				38			1,640	1,640.00
38	THE ENERGY AUTHORITY	OS	OATT				376			11,881	11,881.00
39	UTAH ASSOCIATED MUNICIPAL POWER SYSTEMS	OS	OATT				4			91	91.00

40	TRANSALTA ENERGY MARKETING (US), INC.	OS	OATT				159			4,940	4,940.00
41	VITOL, INC.	OS	OATT				121			4,886	4,886.00
42	WESTERN AREA POWER ADMINISTRATION - COLORADO-MISSOURI	SF	Rate Schedule No. 42				502		33,124		33,124.00
43	WESTERN AREA POWER ADMINISTRATION - COLORADO-MISSOURI	AD	Rate Schedule No. 42				35		1,131		1,131.00
44	HAWTHORNE WEAPONS AMMUNITION DEPOT	RQ	Volume No. 1				8,315		460,518		460,518.00
45	LIBERTY UTILITIES (CALPECO ELECTRIC)	RQ	Schedule No. 55				499,501	381,804.00	30,102,324		30,484,128.00
46	PERSHING COUNTY	RQ	Schedule No. 53				211		16,562		16,562.00
15	Subtotal - RQ						508,027.00	381,804.00	30,579,404.00		30,961,208.00
16	Subtotal-Non-RQ						156,281.00		16,976,317.00	852,151.00	17,828,468.00
17	Total						664,308.00	381,804.00	47,555,721.00	852,151.00	48,789,676.00

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale
This footnote applies to all occurrences of "Nevada Power Company" on page 310-311. Nevada Power Company is a wholly owned subsidiary of NV Energy, Inc., which is Sierra Pacific Power Company's parent company.
(b) Concept: NameOfCompanyOrPublicAuthorityReceivingElectricityPurchasedForResale
This footnote applies to all occurrences of "PacifiCorp" on page 310. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Nevada Power Company's indirect parent company.
(c) Concept: StatisticalClassificationCode
NEVADA POWER - JOINT DISPATCH - PRIOR PERIOD TRUE UP.
(d) Concept: StatisticalClassificationCode
PACIFICORP - PRIOR PERIOD TRUE UP.
(e) Concept: StatisticalClassificationCode
WESTERN AREA POWER ADMINISTRATION - COLORADO-MISSOURI PRIOR PERIOD TRUE UP
(f) Concept: OtherChargesRevenueSalesForResale
AMOR IX LLC - ENERGY IMBALANCE LOSSES
(g) Concept: OtherChargesRevenueSalesForResale
AVANGRID RENEWABLES, LLC - ENERGY IMBALANCE LOSSES
(h) Concept: OtherChargesRevenueSalesForResale
AVANGRID RENEWABLES, LLC - OPTION PREMIUM REVENUE
(i) Concept: OtherChargesRevenueSalesForResale
AVISTA ENERGY INC. -ENERGY IMBALANCES LOSSES
(j) Concept: OtherChargesRevenueSalesForResale
BONNEVILLE POWER ADMINISTRATION - ENERGY IMBALANCE LOSSES
(k) Concept: OtherChargesRevenueSalesForResale
BLACK HILLS POWER, INC - ENERGY IMBALANCE LOSSES
(l) Concept: OtherChargesRevenueSalesForResale
BROOKFIELD ENERGY MARKETING LP - ENERGY IMBALANCE LOSSES
(m) Concept: OtherChargesRevenueSalesForResale
CONOCOPHILLIPS COMPANY - ENERGY IMBALANCE LOSSES
(n) Concept: OtherChargesRevenueSalesForResale
CORAL POWER, LLC - ENERGY IMBALANCE LOSSES
(o) Concept: OtherChargesRevenueSalesForResale
DTE ENERGY - OPTION PREMIUM REVENUE
(p) Concept: OtherChargesRevenueSalesForResale
DYNASTY POWER - ENERGY IMBALANCE LOSSES
(q) Concept: OtherChargesRevenueSalesForResale
EAGLE ENERGY PARTNERS - ENERGY IMBALANCE LOSSES
(r) Concept: OtherChargesRevenueSalesForResale
ENERGY KEEPERS, INC - ENERGY IMBALANCE LOSSES
(s) Concept: OtherChargesRevenueSalesForResale
GUZMAN ENERGY LLC - ENERGY IMBALANCE LOSSES
(t) Concept: OtherChargesRevenueSalesForResale
IDAHO POWER COMPANY - ENERGY IMBALANCE LOSSES
(u) Concept: OtherChargesRevenueSalesForResale
MORGAN STANLEY CAPITAL GROUP, INC. - ENERGY IMBALANCE LOSSES

(v) Concept: OtherChargesRevenueSalesForResale
MACQUARIE POWER - ENERGY IMBALANCE LOSSES
(w) Concept: OtherChargesRevenueSalesForResale
MERCURIA ENERGY AMERICA, LLC - ENERGY IMBALANCE LOSSES
(x) Concept: OtherChargesRevenueSalesForResale
OPEN MOUNTAIN ENERGY - ENERGY IMBALANCE LOSSES
(y) Concept: OtherChargesRevenueSalesForResale
ORNI 47 LLC - ENERGY IMBALANCE LOSSES
(z) Concept: OtherChargesRevenueSalesForResale
PACIFICORP - ENERGY IMBALANCE LOSSES
(aa) Concept: OtherChargesRevenueSalesForResale
PACIFIC GAS & ELECTRIC COMPANY - ENERGY IMBALANCE LOSSES
(ab) Concept: OtherChargesRevenueSalesForResale
PATUA POWER - ENERGY IMBALANCE LOSSES
(ac) Concept: OtherChargesRevenueSalesForResale
PLUMAS SIERRA RURAL ELECTRIC COOP - ENERGY IMBALANCE LOSSES
(ad) Concept: OtherChargesRevenueSalesForResale
PORTLAND GENERAL ELECTRIC - ENERGY IMBALANCE LOSSES
(ae) Concept: OtherChargesRevenueSalesForResale
POWEREX - ENERGY IMBALANCE LOSSES
(af) Concept: OtherChargesRevenueSalesForResale
RAINBOW ENERGY MARKETING CORPORATION - ENERGY IMBALANCE LOSSES
(ag) Concept: OtherChargesRevenueSalesForResale
SOUTHERN CALIFORNIA EDISON - ENERGY IMBALANCE LOSSES
(ah) Concept: OtherChargesRevenueSalesForResale
TEC ENERGY - ENERGY IMBALANCE LOSSES
(ai) Concept: OtherChargesRevenueSalesForResale
TENASKA POWER SERVICES - ENERGY IMBALANCE LOSSES
(aj) Concept: OtherChargesRevenueSalesForResale
THE ENERGY AUTHORITY - ENERGY IMBALANCE LOSSES
(ak) Concept: OtherChargesRevenueSalesForResale
UTAH ASSOCIATED MUNICIPAL POWER SYSTEMS - ENERGY IMBALANCE LOSSES
(al) Concept: OtherChargesRevenueSalesForResale
TRANSALTA ENERGY MARKETING (US), INC. - ENERGY IMBALANCE LOSSES
(am) Concept: OtherChargesRevenueSalesForResale
VITOL, INC. - ENERGY IMBALANCE LOSSES
FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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) (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	532,598	653,118	
5	(501) Fuel	65,768,760	54,207,661	
6	(502) Steam Expenses	3,383,295	3,163,115	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	718,296	980,542	
10	(506) Miscellaneous Steam Power Expenses	6,438,407	7,540,637	
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	76,841,356	66,545,073	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures	1,603,807	494,327	
17	(512) Maintenance of Boiler Plant	3,365,306	2,306,314	
18	(513) Maintenance of Electric Plant	1,092,474	1,019,371	
19	(514) Maintenance of Miscellaneous Steam Plant	1,234,028	919,408	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	7,295,615	4,739,420	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	84,136,971	71,284,493	
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-Nuclear Power (Enter Total of 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 (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	1,992,382	2,062,990

63	(547) Fuel	138,091,093	93,073,778
64	(548) Generation Expenses	1,488,854	1,125,448
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	5,065,242	4,992,700
66	(550) Rents	2,570,096	3,000,000
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	149,207,667	104,254,916
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	34,752	
70	(552) Maintenance of Structures	530,214	722,934
71	(553) Maintenance of Generating and Electric Plant	2,541,948	2,693,243
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	2,078,305	1,620,735
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	5,185,219	5,036,912
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	154,392,886	109,291,828
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	275,226,092	197,498,734
76.1	(555.1) Power Purchased for Storage Operations	0	
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	(81,355,851)	(39,998,357)
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	193,870,241	157,500,377
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	432,400,098	338,076,698
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	573,918	594,240
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,051,799	1,862,575
87	(561.3) Load Dispatch-Transmission Service and Scheduling	377,621	462,345
88	(561.4) Scheduling, System Control and Dispatch Services		
89	(561.5) Reliability, Planning and Standards Development		
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	310,828	707,002
93	(562) Station Expenses	518,154	725,970
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	808,591	11,072

95	(564) <u>Underground Lines Expenses</u>		
96	(565) <u>Transmission of Electricity by Others</u>	350,795	318,244
97	(566) <u>Miscellaneous Transmission Expenses</u>	1,208,899	2,242,856
98	(567) <u>Rents</u>	13,243,667	13,238,086
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	19,444,272	20,162,390
100	<u>Maintenance</u>		
101	(568) <u>Maintenance Supervision and Engineering</u>	21,959	114,758
102	(569) <u>Maintenance of Structures</u>	3,981	864
103	(569.1) <u>Maintenance of Computer Hardware</u>		
104	(569.2) <u>Maintenance of Computer Software</u>		
105	(569.3) <u>Maintenance of Communication Equipment</u>		
106	(569.4) <u>Maintenance of Miscellaneous Regional Transmission Plant</u>		
107	(570) <u>Maintenance of Station Equipment</u>	1,649,999	1,833,284
107.1	(570.1) <u>Maintenance of Energy Storage Equipment</u>		
108	(571) <u>Maintenance of Overhead Lines</u>	2,452,082	2,008,445
109	(572) <u>Maintenance of Underground Lines</u>		
110	(573) <u>Maintenance of Miscellaneous Transmission Plant</u>	10,047	842
111	TOTAL Maintenance (Total of Lines 101 thru 110)	4,138,068	3,958,193
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	23,582,340	24,120,583
113	<u>3. REGIONAL MARKET EXPENSES</u>		
114	<u>Operation</u>		
115	(575.1) <u>Operation Supervision</u>		
116	(575.2) <u>Day-Ahead and Real-Time Market Facilitation</u>		
117	(575.3) <u>Transmission Rights Market Facilitation</u>		
118	(575.4) <u>Capacity Market Facilitation</u>		
119	(575.5) <u>Ancillary Services Market Facilitation</u>		
120	(575.6) <u>Market Monitoring and Compliance</u>		
121	(575.7) <u>Market Facilitation, Monitoring and Compliance Services</u>		
122	(575.8) <u>Rents</u>		
123	Total Operation (Lines 115 thru 122)		
124	<u>Maintenance</u>		
125	(576.1) <u>Maintenance of Structures and Improvements</u>		
126	(576.2) <u>Maintenance of Computer Hardware</u>		
127	(576.3) <u>Maintenance of Computer Software</u>		

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 Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,328,997	2,128,989
135	(581) Load Dispatching	1,008,771	1,032,484
136	(582) Station Expenses	843,779	740,516
137	(583) Overhead Line Expenses	4,617,629	4,652,373
138	(584) Underground Line Expenses	1,095,027	1,092,975
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	144,453	154,929
140	(586) Meter Expenses	1,308,531	1,331,478
141	(587) Customer Installations Expenses	1,300	1,110
142	(588) Miscellaneous Expenses	6,783,555	5,484,941
143	(589) Rents	1,250,756	1,488,184
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	18,382,798	18,107,979
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		1,675
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	2,607,848	2,759,322
148.1	(592.2) Maintenance of Energy Storage Equipment	9,293,577	
149	(593) Maintenance of Overhead Lines		5,985,798
150	(594) Maintenance of Underground Lines	651,284	581,902
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	302,240	457,532
153	(597) Maintenance of Meters	166,956	120,029
154	(598) Maintenance of Miscellaneous Distribution Plant	254,809	323,426
155	TOTAL Maintenance (Total of Lines 146 thru 154)	13,276,714	10,229,684
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	31,659,512	28,337,663
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	541,279	552,412
160	(902) Meter Reading Expenses	895,194	1,033,313

161	(903) Customer Records and Collection Expenses	6,181,553	6,148,571
162	(904) Uncollectible Accounts	1,304,136	1,869,341
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	8,922,162	9,603,637
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	123,596	160,639
168	(908) Customer Assistance Expenses	12,196,826	14,095,832
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	12,320,422	14,256,471
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	353,207	485,784
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	353,207	485,784
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	13,725,036	12,920,571
182	(921) Office Supplies and Expenses	5,346,606	7,227,959
183	(Less) (922) Administrative Expenses Transferred-Credit	4,745,732	3,186,127
184	(923) Outside Services Employed	7,139,783	4,639,005
185	(924) Property Insurance	324,252	313,302
186	(925) Injuries and Damages	6,805,638	3,309,370
187	(926) Employee Pensions and Benefits	7,431,622	10,153,451
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	5,722,697	5,129,247
190	(929) (Less) Duplicate Charges-Cr.	795,567	770,331
191	(930.1) General Advertising Expenses	1,552	
192	(930.2) Miscellaneous General Expenses	2,659,255	2,889,980
193	(931) Rents	329,722	327,628
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	43,944,864	42,954,055

195	<u>Maintenance</u>		
196	(935) Maintenance of General Plant	1,539,483	2,295,648
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	45,484,347	45,249,703
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	554,722,088	460,130,539

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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PURCHASED POWER (Account 555)

- 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.
- 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.
- 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.

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.

- 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.
- 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.
- Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

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)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	LIBERTY UTILITIES (CALPECO ELECTRIC)	LU	Contract								899,676			899,676
2	IDAHO POWER COMPANY	SF	WSPP				9,610					49,550		49,550
3	IDAHO POWER COMPANY	SF	Rate Schedule No. 42				21					1,755		1,755
4	NEVADA GOLD ENERGY	LU	WSPP				1,031,033					29,526,580		29,526,580
5	NEVADA GOLD ENERGY	AD	WSPP				(13)					(378)		(378)
6		SF	Schedule 63				87,763					4,432,374		4,432,374

[illegible]

	VAN NORMAN RANCHES, LLC (MILL CREEK)	⁽⁹⁾ AD											
32	ACCIONA SOLAR POWER (NEVADA SOLAR ONE)	LU	CONTRACT				31,319					6,378,916	6,378,916
33	ACCIONA SOLAR POWER (NEVADA SOLAR ONE)	⁽⁹⁾ AD	CONTRACT				(24)					(4,866)	(4,866)
34	AMOR IX (SODA LAKE II)	LU	CONTRACT									⁽⁹⁾ (624,393)	(624,393)
35	STEAMBOAT GEOTHERMAL, LLC	LU	CONTRACT									⁽⁹⁾ (134,281)	(134,281)
36	STEAMBOAT GEOTHERMAL, LLC	⁽⁹⁾ AD	CONTRACT									⁽⁹⁾ 5	5
37	STEAMBOAT DEVELOPMENT CORP (STEAMBOAT 2)	LU	CONTRACT				50,438				254,082	3,308,152	3,562,234
38	STEAMBOAT DEVELOPMENT CORP (STEAMBOAT 2)	⁽⁹⁾ AD	CONTRACT				(48)					(3,364)	(3,364)
39	STEAMBOAT DEVELOPMENT CORP (STEAMBOAT 3)	LU	CONTRACT				54,197				374,889	3,516,552	3,891,441
40	STEAMBOAT DEVELOPMENT CORP (STEAMBOAT 3)	⁽⁹⁾ AD	CONTRACT				(16)					(1,259)	(1,259)
41	(PLAYA SOLAR 1, LLC (SWITCH STATION 2))	LU	CONTRACT				211,116					8,972,429	8,972,429
42	(PLAYA SOLAR 1, LLC (SWITCH STATION 2))	⁽⁹⁾ AD	CONTRACT				(493)					(20,352)	(20,352)
43	TCID NEW LAHONTAN	LU	CONTRACT				8,050					217,360	217,360
44	TECHREN SOLAR II LLC	LU	CONTRACT				561,239					17,892,251	17,892,251
45	TECHREN SOLAR II LLC	⁽⁹⁾ AD	CONTRACT				1,186					37,059	37,059
46	TECHREN SOLAR IV LLC	LU	CONTRACT				68,245					2,333,992	2,333,992
47	TECHREN SOLAR IV LLC	⁽⁹⁾ AD	CONTRACT				(360)					(12,303)	(12,303)
48	TRUCKEE MEADOWS WATER AUTHORITY (TMWA FLEISH)	LU	CONTRACT				13,875					1,036,074	1,036,074
49	TRUCKEE MEADOWS WATER AUTHORITY (TMWA FLEISH)	⁽⁹⁾ AD	CONTRACT				380					28,075	28,075
50	TRUCKEE MEADOWS WATER AUTHORITY (TMWA VERDI)	LU	CONTRACT				12,134					897,962	897,962
51	TRUCKEE MEADOWS WATER AUTHORITY (TMWA VERDI)	⁽⁹⁾ AD	CONTRACT				(351)					(25,688)	(25,688)
52	TRUCKEE MEADOWS WATER AUTHORITY (TMWA WASHOE)	LU	CONTRACT				3,233					241,855	241,855
53		LU	CONTRACT									⁽⁹⁾ 37,822	37,822

	CITY OF SPARKS (TRUCKEE MEADOWS WASTE WATER TREATMENT FACILITY)													
54	CITY OF SPARKS (TRUCKEE MEADOWS WASTE WATER TREATMENT FACILITY)	(a) AD	CONTRACT										(298)	(298)
55	TURQUOISE NEVADA LLC	LU	CONTRACT				105,254					3,245,433		3,245,433
56	USG NEVADA LLC (SAN EMIDIO)	LU	CONTRACT				89,970					8,560,389		8,560,389
57	USG NEVADA LLC (SAN EMIDIO)	(a) AD	CONTRACT				(5)					98,855		98,855
58	CALIFORNIA INDEPENDENT SYSTEM OPERATOR	OS	N/A										(b)(6) 68,046	68,046
59	EXCESS BID FEES	OS	N/A										(b)(1) (170,150)	(170,150)
60	ICE US OTC COMMODITY MARKETS, LLC	OS	N/A										(b)(6) 22,934	22,934
61	MISCELLANEOUS FEES	OS	N/A										(b)(6) 12,967	12,967
62	NEVADA POWER COMPANY	OS	N/A										(b)(6) (484,078)	(484,078)
63	SWITCH LTD	OS	N/A				3,264						(b)(6) (564,539)	(564,539)
64	EXCESS ROOFTOP SOLAR	LU	N/A									263,454		263,454
15	TOTAL						4,960,972				2,156,625	274,905,432	(1,835,965)	275,226,092

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
This footnote applies to all occurrences of "Nevada Power Company" on page 326. Nevada Power Company is a wholly owned subsidiary of NV Energy Inc., which is Sierra Pacific Power Company's parent company.
(b) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower
This footnote applies to all occurrences of "PacifiCorp" on page 326. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.
(c) Concept: StatisticalClassificationCode
Nevada Gold Energy prior period true up.
(d) Concept: StatisticalClassificationCode
Nevada Power Company Joint Dispatch prior period true up.
(e) Concept: StatisticalClassificationCode
Nevada Power Company Joint Dispatch prior period true up.
(f) Concept: StatisticalClassificationCode
Nevada Power Company Joint Dispatch prior period true up.
(g) Concept: StatisticalClassificationCode
PacifiCorp prior period true up.
(h) Concept: StatisticalClassificationCode
Public Service Company of Colorado prior period true up.
(i) Concept: StatisticalClassificationCode
Boewawe Power LLC prior period true up.
(j) Concept: StatisticalClassificationCode
AEP Renewables (Boulder II) prior period true up.
(k) Concept: StatisticalClassificationCode
Brady Power Partners prior period true up.
(l) Concept: StatisticalClassificationCode
Orni 7 (Burdetter) prior period true up.
(m) Concept: StatisticalClassificationCode
Orni 14 (Galena 3) prior period true up.
(n) Concept: StatisticalClassificationCode
Van Norman Ranches (Mill Creek) prior period true up.
(o) Concept: StatisticalClassificationCode
Acciona Solar Power (Nevada Solar One) prior period true up.
(p) Concept: StatisticalClassificationCode
Steamboat Geothermal LLC lease royalties prior period true up.
(q) Concept: StatisticalClassificationCode
Steamboat Development Corp. (Steamboat 2) prior period true up.
(r) Concept: StatisticalClassificationCode
Steamboat Development Corp. (Steamboat 3) prior period true up.
(s) Concept: StatisticalClassificationCode
Playa 1 (Switch 2) prior period true up.
(t) Concept: StatisticalClassificationCode
Techren Solar II LLC prior period true up.
(u) Concept: StatisticalClassificationCode
Techren Solar IV LLC prior period true up.

(v) Concept: StatisticalClassificationCode
Truckee Meadows Water Authority (Fleish) prior period true up.
(w) Concept: StatisticalClassificationCode
Truckee Meadows Water Authority (Verdi) prior period true up.
(x) Concept: StatisticalClassificationCode
City of Sparks (Truckee Meadows Waste Water Treatment Facility) prior period true up.
(y) Concept: StatisticalClassificationCode
USG Nevada LLC (San Emidio) prior period true up.
(z) Concept: OtherChargesOfPurchasedPower
Other charge is a Termination of Power Purchase Agreement settlement.
(aa) Concept: OtherChargesOfPurchasedPower
Other charge is lease royalties.
(ab) Concept: OtherChargesOfPurchasedPower
Other charge is lease royalties prior period true up.
(ac) Concept: OtherChargesOfPurchasedPower
Other charge is City of Sparks (Truckee Meadows Waste Water Treatment Facility) station use portfolio credit purchased.
(ad) Concept: OtherChargesOfPurchasedPower
Other charge is City of Sparks (Truckee Meadows Waste Water Treatment Facility prior period true up.
(ae) Concept: OtherChargesOfPurchasedPower
Other charges is an Historic Market Settlement.
(af) Concept: OtherChargesOfPurchasedPower
Other charge is Qualifying Facility Request for Proposal (RFP) excess bid fees.
(ag) Concept: OtherChargesOfPurchasedPower
Other charge is International Continental Exchange fees.
(ah) Concept: OtherChargesOfPurchasedPower
Miscellaneous fee paid to Western Renewable Energy Generation Information Systems.
(ai) Concept: OtherChargesOfPurchasedPower
Nevada Power Company Renewable Portfolio Energy Credits.
(aj) Concept: OtherChargesOfPurchasedPower
Switch Ltd. Renewable Portfolio Energy Credits.
FERC FORM NO. 1 (ED. 12-90)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

- 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.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- 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).
- 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.
- 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.
- 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.
- 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.
- Report in column (i) and (j) the total megawatthours received and delivered.
- 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 (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- 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.
- Footnote entries and provide explanations following all required data.

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)	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		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (n) (k+l+m)
1	AMOR IX	NV Energy Marketing	PacifiCorp East	LFP	V1, 1,2,7	Northsys	Gon.Pav		130,580	130,580		592,800	92,069	684,869
2	AMOR IX	Various	Various	AD	V1, 1,2,7	Various	Various		0	0			104,811	104,811
3	AVISTA POWER AND WATER	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,2,8	MEAD230	M345		400	400		1,854	274	2,128
4	Black Hills Power & Light	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,2,8	MEAD230	M345		500	500		2,970	420	3,390
5	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,2,8	HILLTOP345	GON.PAV		465	465		2,489	358	2,847
6	Bonneville Power Administration	NV Energy Marketing	Idaho Power Company	NF	V1, 1,2,8	NORTHSYS	M345		3,800	3,800		17,874	2,634	20,508
7	Brookfield Energy Marketing	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,2,7	Gon.Pav	M345		4,512	4,512		17,920	2,614	20,534
8	Brookfield Energy Marketing	Various	Various	AD	V1, 1,2,7	Various	Various		0	0		(2,400)	(349)	(2,749)
9	ConocoPhillips	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		855	855		4,204	614	4,818
10	ConocoPhillips	Various	Various	AD	V1-1,2,8	Various	Various		0	0		(2,068)	(310)	(2,378)
11	Coral Power LLC	Arizona Public Service	Idaho Power Company	NF	V1-1,2,8	NAVAJO500	M345		1,245	1,245		11,259	1,677	12,936

12	Coral Power LLC	Arizona Public Service	NV Energy Marketing	NF	V1-1,2,8	NAVAJO500	NORTHSYS					11,298	1,686	12,984
13	Coral Power LLC	Idaho Power Company	NV Energy Marketing	NF	V1-1,2,8	M345	NORTHSYS		369	369		40,435	5,908	46,343
14	Coral Power LLC	Los Angeles Department of Water and Power	NV Energy Marketing	NF	V1-1,2,8	MCCULLOUGH500	NORTHSYS		2,263	2,263		10,832	1,591	12,423
15	Coral Power LLC	NV Energy Marketing	Idaho Power Company	NF	V1-1,2,8	NORTHSYS	M345		1,147	1,147		7,962	1,163	9,125
16	Coral Power LLC	PacifiCorp East East	Idaho Power Company	NF	V1-1,2,8	REDB	M345		240	240		1,394	198	1,592
17	Coral Power LLC	PacifiCorp East East	NV Energy Marketing	NF	V1-1,2,8	GON.PAV	NORTHSYS		514	514		1,712	272	1,984
18	Coral Power LLC	PacifiCorp East East	NV Energy Marketing	NF	V1-1,2,8	REDB	NORTHSYS		1,818	1,818		78,510	11,399	89,909
19	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,8	MEAD230	HILLTOP345		494	494		2,934	415	3,349
20	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		1,728	1,728		47,768	6,821	54,589
21	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1-1,2,8	MEAD230	NORTHSYS		7,079	7,079		137,984	20,057	158,041
22	Coral Power LLC	Various	Various	AD	V1-1,2,8	Various	Various		0	0		3,303	2,773	6,076
23	Dynasty Power Inc.	Arizona Public Service	Bonneville Power Administration	NF	V1-1,2,8	NAVAJO500	HILLTOP345		1,600	1,600		9,504	1,344	10,848
24	Dynasty Power Inc.	CAISO	Idaho Power Company	NF	V1-1,2,8	ELDORADO230	M345		3,475	3,475		16,513	2,350	18,863
25	Dynasty Power Inc.	Idaho Power Company	Bonneville Power Administration	NF	V1-1,2,8	M345	HILLTOP345		25	25		149	21	170
26	Dynasty Power Inc.	Idaho Power Company	NV Energy Marketing	NF	V1-1,2,8	M345	NORTHSYS		260	260		996	153	1,149
27	Dynasty Power Inc.	Idaho Power Company	PacifiCorp East	NF	V1-1,2,8	M345	GON.PAV		60	60		200	32	232
28	Dynasty Power Inc.	PacifiCorp East East	Bonneville Power Administration	NF	V1-1,2,8	REDB	HILLTOP345		1,557	1,557		9,249	1,308	10,557
29	Dynasty Power Inc.	PacifiCorp East East	Bonneville Power Administration	NF	V1-1,2,8	GON.PAV	HILLTOP345		92	92		546	77	623
30	Dynasty Power Inc.	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,8	MEAD230	HILLTOP345		1,400	1,400		7,272	1,052	8,324
31	Dynasty Power Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		5,929	5,929		32,086	4,608	36,694
32	Eagle Energy Partners	Idaho Power Company	CASIO	NF	V1, 1,2,7,8	M345	SUMMIT120		90	90		495	71	566
33	Eagle Energy Partners	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,2,7,8	GON.IPP	M345		1,200	1,200		4,500	673	5,173
34	Eagle Energy Partners	Various	Various	AD	V1, 1,2,7,8	Various	Various					(3,770)	(496)	(4,266)
35	Energy Keepers, Inc.	PacifiCorp East East	Idaho Power Company	NF	V1-1,2,8	GON.PAV	M345		30	30		178	25	203
36	Guzman Energy LLC	Arizona Public Service	Bonneville Power Administration	NF	V1, 1,2,7,8	NAVAJO500	HILLTOP345		2	2		12	2	14
37	Guzman Energy LLC	Arizona Public Service	Idaho Power Company	NF	V1, 1,2,7,8	NAVAJO500	M345		787	787		4,675	661	5,336
38	Guzman Energy LLC	PacifiCorp East		NF	V1, 1,2,7,8	GON.PAV	HILLTOP345		390	390		2,317	328	2,645

			Bonneville Power Administration											
39	Guzman Energy LLC	PacifiCorp East	Idaho Power Company	NF	V1, 1,2,7,8	REDB	M345		72	72		240	38	278
40	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,2,7,8	MEAD230	HILLTOP345		60	60		356	50	406
41	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,2,7,8	MEAD230	M345		3,716	3,716		26,141	3,708	29,849
42	Guzman Energy LLC	PacifiCorp East	Bonneville Power Administration	SFP	V1, 1,2,7,8	GON.PAV	HILLTOP345		600	600		2,500	357	2,857
43	Guzman Energy LLC	Various	Various	AD	V1, 1,2,7,8	Various	Various		0	0		594	84	678
44	Idaho Power Company	NV Energy Marketing	Idaho Power Company	NF	V1, 1,2,7,8	NORTHSYS	M345		2,232	2,232		13,258	1,875	15,133
45	Idaho Power Company	NV Energy Marketing	PacifiCorp East	NF	V1, 1,2,7,8	NORTHSYS	GON.PAV		624	624		2,600	372	2,972
46	Idaho Power Company	NV Energy Marketing	PacifiCorp East	SFP	V1, 1,2,7,8	NORTHSYS	GON.PAV		1,968	1,968		8,200	1,172	9,372
47	MacQuarie Cook Power Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		20,988	20,988		124,701	17,688	142,389
48	MAG Energy Solutions	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		24	24		143	20	163
49	Mercuria Energy	Idaho Power Company	PacifiCorp East East	NF	V1, 1,2,7,8	M345	GON.PAV		329	329		1,096	174	1,270
50	Mercuria Energy	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,2,7,8	MEAD230	M345		7,001	7,001		36,617	5,206	41,823
51	Mercuria Energy	Western Area Power Administration, Lower Colorado Region	PacifiCorp East East	NF	V1, 1,2,7,8	MEAD230	GON.PAV		264	264		1,100	157	1,257
52	Mercuria Energy	Idaho Power Company	PacifiCorp East East	SFP	V1, 1,2,7,8	M345	GON.PAV		1,872	1,872		7,800	1,115	8,915
53	Morgan Stanley Capital Group Inc.	CASIO	Bonneville Power Administration	SFP	V1-1,2,7,8	ELDORADO230	HILLTOP345		526	526		3,124	442	3,566
54	Morgan Stanley Capital Group Inc.	CASIO	Idaho Power Company	NF	V1-1,2,7,8	ELDORADO230	M345		5,173	5,173		22,705	3,317	26,022
55	Morgan Stanley Capital Group Inc.	Idaho Power Company	CASIO	NF	V1-1,2,7,8	M345	SUMMIT120		7	7		42	6	48
56	Morgan Stanley Capital Group Inc.	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-1,2,7,8	GON.IPP	M345		1,041	1,041		3,467	552	4,019
57	Morgan Stanley Capital Group Inc.	PacifiCorp East	Idaho Power Company	NF	V1-1,2,7,8	GON.PAV	M345					553	88	641
58	Morgan Stanley Capital Group Inc.	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,7,8	MEAD230	HILLTOP345		900	900		5,346	756	6,102
59	Morgan Stanley Capital Group Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,7,8	MEAD230	M345		1,328	1,328		10,566	1,505	12,071
60	Morgan Stanley Capital Group Inc.	Idaho Power Company	PacifiCorp East	SFP	V1-1,2,7,8	M345	GON.PAV		96	96		400	57	457
61	Morgan Stanley Capital Group Inc.	Various	Various	AD	V1-1,2,7,8	Various	Various		0	0		1,622,333	249,279	1,871,612

[illegible]

88	PPMI Pac Power Marketing (Avangrid)	Arizona Public Service	Bonneville Power Administration	NF	V1-1,2,8	NAVAJO500	HILLTOP345		200	200		1,188	168	1,356
89	PPMI Pac Power Marketing (Avangrid)	Bonneville Power Administration	CAISO	NF	V1-1,2,8	HILLTOP345	SUMMIT120		26	26		154	22	176
90	PPMI Pac Power Marketing (Avangrid)	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,8	MEAD230	HILLTOP345		1,944	1,944		10,623	1,539	12,162
91	PPMI Pac Power Marketing (Avangrid)	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		875	875		4,480	650	5,130
92	PPMI Pac Power Marketing (Avangrid)	Various	Various	AD	V1-1,2,8	Various	Various		0	0		482	74	556
93	Powerex (BC Power Exchange)	Bonneville Power Administration	Idaho Power Company	NF	V1-1,2,7,8	HILLTOP345	M345		21	21		125	18	143
94	Powerex (BC Power Exchange)	CASIO	Bonneville Power Administration	NF	V1-1,2,7,8	HILLTOP345	GON.PAV		0	0				
95	Powerex (BC Power Exchange)	Idaho Power Company	Bonneville Power Administration	NF	V1-1,2,7,8	ELDORADO230	HILLTOP345		108	108		642	91	733
96	Powerex (BC Power Exchange)	PacifiCorp East	Bonneville Power Administration	NF	V1-1,2,7,8	M345	HILLTOP345		305	305		1,321	198	1,519
97	Powerex (BC Power Exchange)	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,7,8	GON.PAV	HILLTOP345		17	17		57	9	66
98	Powerex (BC Power Exchange)	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,7,8	MEAD230	HILLTOP345					22,998	3,402	26,400
99	Powerex (BC Power Exchange)	Western Area Power Administration, Lower Colorado Region	PacifiCorp East East	NF	V1-1,2,7,8	MEAD230	M345		0	0		4,307	609	4,916
100	Powerex (BC Power Exchange)	Bonneville Power Administration	Idaho Power Company	SFP	V1-1,2,7,8	MEAD230	GON.PAV		24	24		143	20	163
101	Powerex (BC Power Exchange)	Bonneville Power Administration	PacifiCorp East East	SFP	V1-1,2,7,8	HILLTOP345	M345		1,800	1,800		7,500	1,072	8,572
102	Powerex (BC Power Exchange)	Bonneville Power Administration	PacifiCorp East East	SFP	V1-1,2,7,8	HILLTOP345	GON.PAV		130,560	130,560		448,890	68,883	517,773
103	Powerex (BC Power Exchange)	Various	Various	NF	V1-1,2,7,8	Various	Various		0	0		1,304,051	201,659	1,505,710
104	Rainbow Energy Market	PacifiCorp East East	Idaho Power Company	NF	V1-1,2,8	REDB	M345		471	471		2,798	396	3,194
105	Rainbow Energy Market	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		2,800	2,800		29,296	4,205	33,501
106	SOUTHERN CALIFORNIA EDISON	CAISO	CAISO	NF	V1-1,2,8	SUMMIT120	SILVERPEAK55		166	166		1,075	152	1,227
107	TEC Energy	Various	Various	NF	V1-1,2,8	MEAD230	M345		80	80		475	67	542
108	Tenaska Energy Management	Idaho Power Company	CAISO	NF	V1-1,2,7,8	M345	SUMMIT120		32	32		180	26	206
109	Tenaska Energy Management	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-1,2,7,8	MEAD230	SUMMIT120		1	1		6	1	7
110			Idaho Power Company	NF	V1-1,2,7,8	MEAD230	M345		3	3		10	2	12

	Tenaska Energy Management	Western Area Power Administration, Lower Colorado Region												
111	Tenaska Energy Management	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1-1,2,7,8	MEAD230	NORTHSYS		17	17		57	129	66
112	Tenaska Energy Management	Idaho Power Company	CAISO	SFP	V1-1,2,7,8	M345	SUMMIT120		2,304	2,304		8,820	1,329	10,149
113	The Energy Authority	Arizona Public Service	Bonneville Power Administration	NF	V1-1,2,8	NAVAJO500	HILLTOP345		288	288		1,711	242	1,953
114	The Energy Authority	Arizona Public Service	Idaho Power Company	NF	V1-1,2,8	MOENKOPI500	M345		3,738	3,738		16,887	2,508	19,395
115	The Energy Authority	Arizona Public Service	Idaho Power Company	NF	V1-1,2,8	NAVAJO500	M345		751	751		4,409	652	5,061
116	The Energy Authority	CAISO	Bonneville Power Administration	NF	V1-1,2,8	ELDORADO230	HILLTOP345		68	68		404	57	461
117	The Energy Authority	CAISO	Idaho Power Company	NF	V1-1,2,8	ELDORADO230	M345		84	84		1,265	179	1,444
118	The Energy Authority	CAISO	NV Energy Marketing	NF	V1-1,2,8	ELDORADO230	NORTHSYS		500	500		2,970	420	3,390
119	The Energy Authority	Idaho Power Company	Bonneville Power Administration	NF	V1-1,2,8	M345	HILLTOP345					106	17	123
120	The Energy Authority	Idaho Power Company	CAISO	NF	V1-1,2,8	M345	MARBLE60		10	10		59	8	67
121	The Energy Authority	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1-1,2,8	M345	GON.IPP		50	50		167	27	194
122	The Energy Authority	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-1,2,8	MCCULLOUGH500	M345		400	400		1,332	212	1,544
123	The Energy Authority	PacifiCorp East	Bonneville Power Administration	NF	V1-1,2,8	REDB	HILLTOP345		965	965		4,949	718	5,667
124	The Energy Authority	PacifiCorp East	Bonneville Power Administration	NF	V1-1,2,8	GON.PAV	HILLTOP345		54	54		321	45	366
125	The Energy Authority	PacifiCorp East	Idaho Power Company	NF	V1-1,2,8	GON.PAV	M345		20	20		119	17	136
126	The Energy Authority	PacifiCorp East	Idaho Power Company	NF	V1-1,2,8	REDB	M345		575	575		2,058	322	2,380
127	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,8	MEAD230	HILLTOP345		124	124		885	125	1,010
128	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		10,430	10,430		65,304	9,368	74,672
129	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD500	M345		1,312	1,312		7,793	1,102	8,895
130	The Energy Authority	Various	Various	AD	V1-1,2,8	Various	Various					33,228	4,880	38,108
131	TransAlta Energy Marketing	Arizona Public Service	Idaho Power Company	NF	V1-1,2,8	NAVAJO500	HILLTOP345		51	51		303	43	346
132	TransAlta Energy Marketing	Arizona Public Service	Idaho Power Company	NF	V1-1,2,8	MOENKOPI500	M345		29	29		172	24	196
133	TransAlta Energy Marketing	Arizona Public Service	CAISO	NF	V1-1,2,8	NAVAJO500	M345		100	100		333	53	386
134	TransAlta Energy Marketing	Idaho Power Company	Bonneville Power Administration	NF	V1-1,2,8	M345	SUMMIT120		803	803		4,151	601	4,752

135	TransAlta Energy Marketing	Los Angeles Department of Water and Power	CAISO	NF	V1-1,2,8	MCCULLOUGH500	HILLTOP345		240	240		999	159	1,158
136	TransAlta Energy Marketing	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-1,2,8	MCCULLOUGH500	SUMMIT120		1,056	1,056		4,696	686	5,382
137	TransAlta Energy Marketing	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1-1,2,8	MCCULLOUGH500	M345		254	254		3,258	481	3,739
138	TransAlta Energy Marketing	PacifiCorp East	Idaho Power Company	NF	V1-1,2,8	REDB	HILLTOP345		137	137		730	105	835
139	TransAlta Energy Marketing	PacifiCorp East	Bonneville Power Administration	NF	V1-1,2,8	REDB	M345		47	47		279	39	318
140	TransAlta Energy Marketing	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-1,2,8	MEAD230	HILLTOP345		1,962	1,962		10,284	1,485	11,769
141	TransAlta Energy Marketing	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-1,2,8	MEAD230	SUMMIT120		30	30		178	25	203
142	TransAlta Energy Marketing	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-1,2,8	MEAD230	M345		1,956	1,956		25,639	3,717	29,356
143	TransAlta Energy Marketing	Various	Various	AD	V1-1,2,8	Various	Various		0	0		(2,094)	(321)	(2,415)
144	Utah Assoc Muni Power Sys	Idaho Power Company	CAISO	NF	V1-1,2,8	REDB	GON.PAV		240	240		1,008	152	1,160
145	Utah Assoc Muni Power Sys	Various	Various	AD	V1-1,2,8	Various	Various		0	0		209	25	234
146	Vitol, Inc.	Idaho Power Company	CAISO	LFP	V1-1,2,7,8	M345	SUMMIT120		15,988	15,988		69,160	10,741	79,901
147	Vitol, Inc.	Idaho Power Company	CAISO	NF	V1-1,2,7,8	M345	SILVERPEAK55		2	2		12	2	14
148	Vitol, Inc.	Various	Various	AD	V1-1,2,7,8	Various	Various		0	0		4,940	767	5,707
149	Various Customers	Unknown	Unknown	OS	V1-7,8	Various	Various		0	0			19,244	19,244
150	Various Customers	Unknown	Unknown	AD	V1-7,8	Various	Various		0	0		(63,368)		(63,368)
151	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	V1	M345	Barrick	283				4,744,475	1,422,014	6,166,489
152	BPA For Harney	Bonneville Power Administration	Harney Electric	FNO	V1	Hilltop345	Northsys	182				616,514	163,931	780,445
153	BPA For Wells WREC	Bonneville Power Administration	Wells Rural Electric	FNO	V1	Hilltop345	Northsys	1,923				2,032,728	540,591	2,573,319
154	Caesars Entertainment North	Various	Caesars Entertainment	FNO	V1	M345	Northsys	218				145,009	38,572	183,581
155	City Of Fallon	Utah Associated Municipal Power Services	City Of Fallon	FNO	V1	Gonder.Pav	Fallon	250				448,206	237,144	685,350
156	Mt. Wheeler Power NITS	Deseret Generation and Transmission Cooperative	Mt. Wheeler Power	FNO	V1	Gonder.Pav	Mt. Wheeler	820				410,917	564,591	975,508
157	Peppermill	Various	Peppermill	FNO	V1	M345	Northsys	284				187,406	49,829	237,235
158	Reno City Center	Various	Reno City Center	FNO	V1	Mead230	Northsys	59				34,343	9,120	43,463

159	Switch-North	Various	Switch-North	FNO	V1	M345	Northsys	77				699,220	185,974	885,194
160	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	V1	Gon.IPP	Truckee Donner	14				704,160	187,261	891,421
35	TOTAL							4,110	627,535	627,535		18,706,248	4,973,948	23,680,196

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: TransmissionEnergyReceivedFromCompanyOrPublicAuthorityName
This footnote applies to all occurrences of "CAISO" on Page 328. Complete name is California Independent System Operator.
(b) Concept: TransmissionEnergyDeliveredToCompanyOrPublicAuthorityName
This footnote applies to all occurrences of "PacifiCorp" on Page 328. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.
(c) Concept: EnergyChargesRevenueTransmissionOfElectricityForOthers
Wind induced vibration settlement reserve.
(d) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(e) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(g) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(bl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(bm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(bn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(bo) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(bp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(br) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.
(bs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
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Out of period adjustment. Timing of accrual.
(eu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Schedule 1 A transactions due to participation in CAISO Energy Imbalance Market.
(ev) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(ew) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(ex) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(fe) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- 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.
- 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.
- 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.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- 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.
- Enter ""TOTAL"" in column (a) as the last line.
- 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 Administration	LFP					21,888	21,888
2	(a) Nevada Power Company (CAISO)	OS					320,707	320,707
3	Wells Rural Electric Company	OS			8,200			8,200
	TOTAL		0	0	8,200	0	342,595	350,795

FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

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

(b) Concept: OtherChargesTransmissionOfElectricityByOthers

O&M charges.

(c) Concept: OtherChargesTransmissionOfElectricityByOthers

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	222,093		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities			
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000			
6	General Management Expenses	2,437,162		
46	<u>TOTAL</u>	2,659,255		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- 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).
- Report in Section B 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.
- 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 of 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.
- 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.

Line No.	A. Summary of Depreciation and Amortization Charges					
	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			3,033,204		3,033,204
2	Steam Production Plant	24,272,274				24,272,274
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	22,060,421				22,060,421
7	Transmission Plant	14,706,854				14,706,854
8	Distribution Plant	32,907,186				32,907,186
9	Regional Transmission and Market Operation					
10	General Plant	7,778,053				7,778,053
11	Common Plant-Electric	7,857,480		11,021,041		18,878,521
12	TOTAL	109,582,268	0	14,054,245		123,636,513

B. Basis for Amortization Charges

Line No.	C. Factors Used in Estimating Depreciation Charges						
	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 - 310	592.106	0 years		4.55%	Square	12 years
13	Steam Plant - 311	86,584.496	90 years	(8)%	3.94%	90-S1	10 years, 2 months, 12 days
14	Steam Plant - 312	298,346.371	55 years	(8)%	5.42%	55-S0	10 years, 4 months, 24 days
15	Steam Plant - 314	101,562.607	65 years	(8)%	4.69%	65-L1	10 years, 2 months, 12 days
16	Steam Plant - 315	38,024.426	60 years	(7)%	2.09%	60-S1	10 years, 1 month, 6 days

17	Steam Plant - 316	11,935.294	50 years	(7)%	4.41%	50-R1.5	10 years, 7 months, 6 days
18	Steam Plant - 317						
19	Steam Plant - Subtotal	537,045.3					
20	Other Production Plant - 341	49,698.246	90 years	(17)%	3.84%	90-R1.5	23 years, 4 months, 24 days
21	Other Production Plant - 342	107,399.116	70 years	(17)%	3.14%	R1.5	24 years, 7 months, 6 days
22	Other Production Plant - 343	20,191.214	50 years	(5)%	4.1%	50-S0.5	8 years, 6 months
23	Other Production Plant - 344	326,610.746	45 years	(16)%	3.91%	45-S0	21 years, 6 months
24	Other Production Plant - 345	69,983.373	60 years	(17)%	3.23%	60-S1.5	18 years, 6 months
25	Other Production Plant - 346	33,990.266	40 years	(3)%	3.85%	40-O1	20 years, 10 months, 25 days
26	Other Production Plant - 347	17,094.08					
27	Other Production Plant - Subtotal	624,967.041					
28	Transmission Plant - 350	58,293.841	100 years		0.91%	100-R4	85 years, 10 months, 25 days
29	Transmission Plant - 352	20,515.222	60 years	(5)%	1.76%	60-R4	45 years, 6 months
30	Transmission Plant - 353	345,521.066	58 years	(5)%	1.7%	58-S1.5	45 years, 3 months, 19 days
31	Transmission Plant - 354	151,484.651	75 years	(5)%	1.22%	75-R4	56 years, 8 months, 12 days
32	Transmission Plant - 355	127,534.377	70 years	(40)%	1.96%	70-R3	52 years, 6 months
33	Transmission Plant - 356	203,370.985	70 years	(30)%	1.7%	70-R4	51 years, 9 months, 18 days
34	Transmission Plant - 357	7,575.932	60 years		1.69%	60-S4	42 years, 2 months, 12 days
35	Transmission Plant - 358	13,580.143	50 years		1.9%	50-S3	35 years, 7 months, 6 days
36	Transmission Plant - 359	1,119.238	70 years		1.18%	70-R4	33 years, 3 months, 19 days
37	Transmission Plant - Subtotal	928,995.455					
38	Distribution Plant - 360	11,697.374	100 years		0.82%	100-R4	83 years, 9 months, 18 days
39	Distribution Plant - 361	4,297.105	60 years	(5)%	1.75%	60-R4	47 years, 3 months, 19 days
40	Distribution Plant - 362	313,068.632	70 years	(10)%	1.36%	70-R3	54 years, 10 months, 25 days
41	Distribution Plant - 363	18,027.267	20 years		5%		

42	Distribution Plant - 364	238,409.248	70 years	(70)%	2.37%	70-R1	56 years, 6 months
43	Distribution Plant - 365	179,650.527	59 years	(50)%	2.14%	59-S2	41 years, 2 months, 12 days
44	Distribution Plant - 366	82,509.35	70 years	(10)%	1.43%	70-R4	49 years
45	Distribution Plant - 367	399,030.957	65 years	(30)%	1.78%	65-R2.5	51 years, 9 months, 18 days
46	Distribution Plant - 368	292,004.355	55 years	(20)%	2.04%	55-R0.5	46 years, 2 months, 12 days
47	Distribution Plant - 369	187,291.007	65 years	(25)%	1.75%	65-R2	52 years, 1 month, 6 days
48	Distribution Plant - 370	53,947.726	20 years		5.1%	20-R5	16 years, 9 months, 18 days
49	Distribution Plant - 371	7,713.048	40 years	(30)%	1.37%	40-R2	23 years, 9 months, 18 days
50	Distribution Plant - 373	47,702.102	50 years	(40)%	2.78%	50-R2	36 years, 10 months, 25 days

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments
Depreciable plant base is based upon depreciable plant in service at December 31, 2021.

(b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationOfAcquisitionAdjustments
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.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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.
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 columns (f), (g), and (h), expenses incurred during the 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		
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 Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	Mill Tax assessment pursuant to Chapter 704 of the Nevada Revised Statutes	3,133,636		3,133,636		Electric	928	2,707,797				
2	Mill Tax assessment pursuant to Chapter 704 of the Nevada Revised Statutes					Gas	928	425,839				
3	Annual FERC Charges pursant to Title 180 Code of Federal Regulations Part 382	101,178		101,178		Electric	928	101,178				
4	Federal Issues		656,287	656,287		Electric	928	584,936				
5	Federal Issues					Gas	928	71,351				
6	Public Utilities Commission of Nevada		2,603,607	2,603,607	2,646,744	Electric	928	2,328,786	742,538	928	817,947	2,571,335
7	Public Utilities Commission of Nevada				156,882	Gas	928	274,821	(67,536)	254		89,346
46	TOTAL	3,234,814	3,259,894	6,494,708	2,803,626	6,494,708			675,002		817,947	2,660,681

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 and 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 and 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 and D Performed Internally:

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

a. Overhead

b. Underground

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 and D Performed Externally:

1. Research Support to the electrical Research Council or the Electric Power Research Institute

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 and 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 and 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 and 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 and 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.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A. Electric RD&D performed internally						
2	(1) e. Unconventional Generation	Small Storage Programs	288,633		182.3	288,633	
3	(1) e. Unconventional Generation	Large Storage Programs	72,584		182.3	72,584	
4	(1) e. Unconventional Generation	Solar Energy Programs	24,407		182.3	24,407	
5	(6) Other	Electric Vehicle Demonstration Program	1,188,916		182.3	1,188,916	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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	9,794,536		
4	Transmission	3,049,636		
5	Regional Market			
6	Distribution	7,681,191		
7	Customer Accounts	3,612,218		
8	Customer Service and Informational	592,518		
9	Sales	219,140		
10	Administrative and General	11,083,860		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	36,033,099		
12	Maintenance			
13	Production	2,582,545		
14	Transmission	1,108,879		
15	Regional Market			
16	Distribution	3,396,008		
17	Administrative and General	308,604		
18	TOTAL Maintenance (Total of lines 13 thru 17)	7,396,036		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	12,377,081		
21	Transmission (Enter Total of lines 4 and 14)	4,158,515		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	11,077,199		
24	Customer Accounts (Transcribe from line 7)	3,612,218		
25	Customer Service and Informational (Transcribe from line 8)	592,518		
26	Sales (Transcribe from line 9)	219,140		
27	Administrative and General (Enter Total of lines 10 and 17)	11,392,464		

28	<u>TOTAL Oper. and Maint. (Total of lines 20 thru 27)</u>	43,429,135	11,546,299	54,975,434
29	<u>Gas</u>			
30	<u>Operation</u>			
31	<u>Production - Manufactured Gas</u>			
32	<u>Production-Nat. Gas (Including Expl. And Dev.)</u>			
33	<u>Other Gas Supply</u>			
34	<u>Storage, LNG Terminaling and Processing</u>			
35	<u>Transmission</u>			
36	<u>Distribution</u>	2,479,454		
37	<u>Customer Accounts</u>	1,714,852		
38	<u>Customer Service and Informational</u>	53,713		
39	<u>Sales</u>			
40	<u>Administrative and General</u>	1,741,175		
41	<u>TOTAL Operation (Enter Total of lines 31 thru 40)</u>	5,989,194		
42	<u>Maintenance</u>			
43	<u>Production - Manufactured Gas</u>			
44	<u>Production-Natural Gas (Including Exploration and Development)</u>			
45	<u>Other Gas Supply</u>			
46	<u>Storage, LNG Terminaling and Processing</u>			
47	<u>Transmission</u>			
48	<u>Distribution</u>	856,322		
49	<u>Administrative and General</u>	31,643		
50	<u>TOTAL Maint. (Enter Total of lines 43 thru 49)</u>	887,965		
51	<u>Total Operation and Maintenance</u>			
52	<u>Production-Manufactured Gas (Enter Total of lines 31 and 43)</u>			
53	<u>Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,</u>			
54	<u>Other Gas Supply (Enter Total of lines 33 and 45)</u>			
55	<u>Storage, LNG Terminaling and Processing (Total of lines 31 thru</u>			
56	<u>Transmission (Lines 35 and 47)</u>			
57	<u>Distribution (Lines 36 and 48)</u>	3,335,776		
58	<u>Customer Accounts (Line 37)</u>	1,714,852		
59	<u>Customer Service and Informational (Line 38)</u>	53,713		
60	<u>Sales (Line 39)</u>			
61	<u>Administrative and General (Lines 40 and 49)</u>	1,772,818		

62	<u>TOTAL Operation and Maint. (Total of lines 52 thru 61)</u>	6,877,159	1,828,398	8,705,557
63	<u>Other Utility Departments</u>			
64	<u>Operation and Maintenance</u>			
65	<u>TOTAL All Utility Dept. (Total of lines 28, 62, and 64)</u>	50,306,294	13,374,697	63,680,991
66	<u>Utility Plant</u>			
67	<u>Construction (By Utility Departments)</u>			
68	<u>Electric Plant</u>	34,086,034	11,167,461	45,253,495
69	<u>Gas Plant</u>	3,838,429	1,257,568	5,095,997
70	<u>Other (provide details in footnote):</u>			
71	<u>TOTAL Construction (Total of lines 68 thru 70)</u>	37,924,463	12,425,029	50,349,492
72	<u>Plant Removal (By Utility Departments)</u>			
73	<u>Electric Plant</u>	3,526,958	937,696	4,464,654
74	<u>Gas Plant</u>	790,077	210,054	1,000,131
75	<u>Other (provide details in footnote):</u>			
76	<u>TOTAL Plant Removal (Total of lines 73 thru 75)</u>	4,317,035	1,147,750	5,464,785
77	<u>Other Accounts (Specify, provide details in footnote):</u>			
78	<u>Other Accounts (Specify, provide details in footnote):</u>			
79	<u>Job Orders, Regulatory Assets and Non-Operating</u>	3,148,581	837,098	3,985,679
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	<u>TOTAL Other Accounts</u>	3,148,581	837,098	3,985,679
96	<u>TOTAL SALARIES AND WAGES</u>	95,696,373	27,784,574	123,480,947

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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COMMON UTILITY PLANT AND EXPENSES

- 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 Electric 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.
- 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.
- 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.
- Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.

Line No.	Account No.	Property Group	Plant	Depreciation
1	303	Intangible Software	220,367,324	144,149,657
2	389	Land & Land Rights	9,586,562	169,578
3	390	Structures & Improvements	70,099,857	15,792,340
4	391.1	Office Furniture & Equipment	5,804,253	4,103,963
5	391.2	Computers	22,890,730	10,281,024
6	392	Transportation Equipment	70,516	93,157
7	393	Stores Equipment	—	—
8	394	Tools, Shop & Garage Equipment	326,274	10,021
9	395	Laboratory Equipment	—	—
10	396	Power Operated Equipment	76,643	56,901
11	397	Communications Equipment	38,627,749	12,240,538
12	398	Miscellaneous Equipment	83,600	7,615
13		Total Common Plant in Service	367,933,508	186,904,794
14	102	Plant Purchased or Sold	—	—
15	105	Plant Held for Future Use	—	—
16	107	Construction Work in Progress	19,170,404	
17	108	Retirement Work in Progress		(119,470)
18		Total Common Utility Plant	387,103,912	186,785,324
19				
20	(1) See above for Common Plant classified by account. Common Plant is not allocated to departments.			
21				
22	(2) See above for accumulated depreciation and amortization on Common Plant by utility account.			
23				
24	(3) Expenses other than depreciation and amortization are not shown above but are allocated thru factors			
25	including payroll and gross plant ratios.			
26	403/404 Depreciation/Amortization allocated thru payroll ratios:			
27				
28		Electric		18,878,520
29		Gas		2,706,519
30				21,585,038
31				
32	(4) Common Plant classification approved by the Nevada Public Service Commission under order I & S no. 561 December 31, 1969.			
33				

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

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. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) 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.

		Amount Purchased for the Year			Amount Sold for the Year		
Line No.	Type of Ancillary Service (a)	Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch				4,748	MW	403,588
2	Reactive Supply and Voltage				4,748	MW	1,417,876
3	Regulation and Frequency Response				48	MW	364,294
4	Energy Imbalance						
5	Operating Reserve - Spinning				53	MW	496,667
6	Operating Reserve - Supplement				53	MW	436,560
7	Other				832,802	MWH	486,336
8	Total (Lines 1 thru 7)				842,452		3,605,321

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AncillaryServicesSoldNumberOfUnits

Includes scheduling, system control and dispatch of 416,401 MWh, and reactive supply and voltage control of 416,401 MWh.

(b) Concept: AncillaryServicesSoldAmount

Includes scheduling, system control and dispatch of \$98,571, and reactive supply and voltage control of \$387,765.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy				This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/15/2022		Year/Period of Report End of: 2021/ Q4		
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
<p>1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report on Column (b) by month the transmission system's peak load.</p> <p>3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.</p>										
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)
	NAME OF SYSTEM: SPPCO TRANSMISSION SYSTEM									
1	January	1,897	25	18	1,436	329	132			
2	February	2,096	25	11	1,640	324	132			
3	March	1,812	10	19	1,357	323	132			
4	Total for Quarter 1				4,433	976	396			0
5	April	1,782	30	16	1,313	331	138			
6	May	1,997	31	18	1,498	361	138			
7	June	2,597	28	17	2,099	360	138			
8	Total for Quarter 2				4,910	1,052	414			0
9	July	2,622	12	17	2,106	378	138			
10	August	2,499	16	17	1,996	365	138			
11	September	2,290	8	17	1,801	351	138			
12	Total for Quarter 3				5,903	1,094	414			0
13	October	1,751	26	20	1,288	327	135			
14	November	1,741	24	19	1,289	317	135			
15	December	1,887	29	18	1,406	343	139			
16	Total for Quarter 4				3,983	987	409			0
17	Total				19,229	4,109	1,633	0	0	0

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2022-04-15	Year/Period of Report End of: 2021/ Q4
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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)	9,556,728
3	Steam	1,824,624	23	Requirements Sales for Resale (See instruction 4, page 311.)	508,027.00
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	156,281.00
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	43,405
7	Other	4,145,458	27	Total Energy Losses	666,613
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	5,970,082	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	10,931,054
10	Purchases (other than for Energy Storage)	4,960,972			
10.1	Purchases for Energy Storage				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	627,535			
17	Delivered	627,535			
18	Net Transmission for Other (Line 16 minus line 17)	0			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	10,931,054			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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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).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: SPPCO TRANSMISSION SYSTEM					
29	January	874,191	8,914	1,436	25	18
30	February	783,585	8,643	1,640	25	11
31	March	832,683	14,457	1,357	10	19
32	April	773,941	24,434	1,313	30	16
33	May	859,581	4,242	1,498	31	18
34	June	1,096,959	12,171	2,099	28	17
35	July	1,265,452	17,285	2,106	12	17
36	August	1,110,556	8,963	1,996	16	17
37	September	859,815	18,589	1,801	8	17
38	October	829,628	20,167	1,288	26	20
39	November	766,154	9,747	1,289	24	19
40	December	878,509	8,669	1,406	29	18
41	Total	10,931,054	156,281			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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Steam Electric Generating Plant Statistics

- Report data for plant in Service only.
- 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.
- Indicate by a footnote any plant leased or operated as a joint facility.
- If net peak demand for 60 minutes is not available, give data which is available, specifying period.
- If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
- 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.
- 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.
- If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
- Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
- 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.
- 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.
- 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.

Line No.	Item (a)	Plant Name: Clark Mountain 3 & 4	Plant Name: Ft Churchill 1 & 2	Plant Name: Tracy 3	Plant Name: Tracy 4&5-Piñon Pine	Plant Name: Tracy 8 - 10	Plant Name: Valmy 1 & 2
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	COMBUSTION AND GAS	STEAM	STEAM	GAS TURBINE	GAS TURBINE	STEAM ^(a)
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	CONVENTIONAL	OUTDOOR	OUTDOOR	CONVENTIONAL	CONVENTIONAL	OUTDOOR
3	Year Originally Constructed	1994	1968	1974	1996	2008	1981
4	Year Last Unit was Installed	1994	1971	1974	1996	2008	1985
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	170	230	120	120	623	284
6	Net Peak Demand on Plant - MW (60 minutes)	158	210	91	97	592	250
7	Plant Hours Connected to Load	2,932	10,352	1,927	5,957	25,301	11,239
8	Net Continuous Plant Capability (Megawatts)	132	196	92	104	541	261
9	When Not Limited by Condenser Water	132	196	92	104	541	261
10	When Limited by Condenser Water	0	0	0	0	0	261
11	Average Number of Employees	10	18	10	10	41	47
12	Net Generation, Exclusive of Plant Use - kWh	141,976,000	510,567,790	92,277,000	419,329,310	3,553,629,700	1,221,779,000
13	Cost of Plant: Land and Land Rights		110,978	386,638			1,109,664
14	Structures and Improvements	2,425,270	8,782,356	5,473,324	287,011	44,580,002	72,328,816
15	Equipment Costs	60,201,629	74,281,822	54,916,124	84,369,443	413,620,641	320,670,751
16	Asset Retirement Costs	(2,081)	(781,334)	348,213	(54,562)	151,352	(191,622)
17	Total cost (total 13 thru 20)	62,624,818	82,393,822	61,124,299	84,601,892	458,351,995	393,917,609
18	Cost per KW of Installed Capacity (line 17/5) Including	368	358	510	706	736	1,387
19	Production Expenses: Oper, Supv, & Engr	80,850	162,244	100,055	180,018	1,430,390	571,422
20	Fuel	7,857,823	25,582,047	4,766,927	14,674,592	115,565,497	35,419,786
21	Coolants and Water (Nuclear Plants Only)						

22	Steam Expenses		254,910	80,274			3,951,513	
23	Steam From Other Sources							
24	Steam Transferred (Cr)							
25	Electric Expenses	376,975			889,247	6,984,680		
26	Misc Steam (or Nuclear) Power Expenses		2,898,089	414,606			1,236,260	
27	Rents							
28	Allowances							
29	Maintenance Supervision and Engineering					34,752		
30	Maintenance of Structures	15,601	248,749	19,019	236,887	263,778	1,349,987	
31	Maintenance of Boiler (or reactor) Plant		536,509	77,307			2,734,503	
32	Maintenance of Electric Plant	537,365			599,188	3,167,950		
33	Maintenance of Misc Steam (or Nuclear) Plant		1,109,553	288,352			732,104	
34	Total Production Expenses	8,868,614	30,792,101	5,746,540	16,579,932	127,447,047	45,995,575	
35	Expenses per Net kWh	0.0625	0.0603	0.0623	0.0395	0.0359	0.0376	
35	Plant Name	Clark Mountain 3 & 4	Ft Churchill 1 & 2	Tracy 3	Tracy 4&5-Piñon Pine	Tracy 8 - 10	Valmy 1 & 2	Valmy 1 & 2
36	Fuel Kind	GAS	GAS	GAS	GAS	GAS	COAL	OIL
37	Fuel Unit	Mcf	Mcf	Mcf	Mcf	Mcf	T	Boe
38	Quantity (Units) of Fuel Burned	1,805,683	5,865,593	1,109,642	3,377,302	26,134,486	612,027	11,918
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,040,832	1,038,335	1,039,655	1,041,686	1,042,709	22,680,602	2,719,245
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	4.352	4.361	4.296	4.345	4.422	53.887	109.153
41	Average Cost of Fuel per Unit Burned	4.352	4.361	4.296	4.345	4.422	56.536	68.647
42	Average Cost of Fuel Burned per Million BTU	4.181	4.200	4.132	4.171	4.241	2.493	25.245
43	Average Cost of Fuel Burned per kWh Net Gen	0.055	0.050	0.052	0.035	0.033	0.028	0.287
44	Average BTU per kWh Net Generation	13,237.535	11,928.779	12,501.981	8,389.803	7,668.405	11,387.947	11,387.947

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: PlantKind
Valmy is jointly owned with Idaho Power. Each company has a 50% interest. Data reported in column (c) represents Sierra Pacific's share.
(b) Concept: PlantAverageNumberOfEmployees
There are no employees at Clark Mountain 3-4. Clark Mountain 3-4 employees are reported in Tracy 8-10 (b)
(c) Concept: PlantAverageNumberOfEmployees
Tracy 3 employees are reported in Tracy 8-10 (b)
(d) Concept: PlantAverageNumberOfEmployees
Tracy 4 & 5 employees are reported in Tracy 8-10 (b)

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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.
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
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.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	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)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Internal Combustion:												
2	Brunswick	1960	6.00	6.0		841,847	140,308	7,540	22,621	99,413	Diesel		Internal Combustion
3	Solar:												
4	Sierra Plaza PV	2007	0.08		11	737,046	9,697,977				Solar		Solar
5	Ohm Solar	2008	0.08		2	690,611	9,208,144				Solar		Solar
6	FBI Fort Churchill Solar Array	2015	19.50		30,511	16,999,371	871,763	2,570,096		429,817	Solar		Solar
7	Wind:												
8	Sierra Plaza Wind	2007	0.01			107,617	10,761,673				Wind		Wind

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FOOTNOTE DATA			

(a) Concept: PlantName

Sierra Pacific Power Company (SPPC) had an agreement with Apple Inc. to lease the Fort Churchill Solar Array. The lease had a 20-year term and was accounted for as a finance lease. Sun Power Corporation is the operator of the facility. SPPC exercised its purchase option on 12/30/2021.

FERC FORM NO. 1 (REV. 12-03)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services.
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns (n) and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Project Costs included in (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
1	Chukar Battery Energy Storage System (BESS)	Distribution	1700 Milan Drive, Sparks, NV 89434	6,336			5,485			851	0					101			18,027,267

10	EAST TRACY	OREANA	345.00	345.00	T-STEEL	86.01		1	2-795 ACSR							
11	OREANA	VALMY	345.00	345.00	T-STEEL	74.10		1	2-795 ACSR							
12	COYOTE CREEK	HUMBOLDT	345.00	345.00	T-STEEL	28.62		1	2-795 ACSR							
13	VALMY	FALCON	345.00	345.00	T-STEEL	35.78		1	2-795 ACSR							
14	EAST TRACY	WEST TRACY	345.00	345.00	T-STEEL	0.90		1	2-795 ACSR							
15	NORTH VALLEY ROAD	EAST TRACY- Sec ID 1	345.00	345.00	T-STEEL	5.40		1	2-795 ACSR							
16	NORTH VALLEY ROAD	EAST TRACY (105 DBL)-Sec ID 2	345.00	345.00	P-STEEL	1.29			2-795 ACSR							
17	NORTH VALLEY ROAD	EAST TRACY- Sec ID 3	345.00	345.00	T-STEEL	12.61			2-795 ACSR							
18	EAST TRACY	NANIWA	345.00	345.00	H-STEEL	0.40		1	2-954 ACSR							
19	FALCON	ROBINSON SUMMIT-Sec ID 1	345.00	345.00	H-STEEL	159.78		1	2-954 ACSR							
20	FALCON	ROBINSON SUMMIT-Sec ID 2	345.00	345.00	H-STEEL	4.29		1	2-954 ACSR							
21	WEST TRACY	MIRA LOMA	345.00	345.00	T-STEEL	13.00		1	2-795 ACSR							
22	ROBINSON	GONDER-Sec ID 1	345.00	345.00	H-STEEL	4.22		1	2-954 ACSR							
23	ROBINSON	GONDER-Sec ID 2	345.00	345.00	H-STEEL	19.56		1	2-954 ACSR							
24	EAST TRACY	OLINGHOUSE	345.00	345.00	T-STEEL	11.52		1	2-795 ACSR							
25	POCO	OLINGHOUSE	345.00	345.00	T-STEEL	0.08		1	2-795 ACSR							
26	HILL TOP	FT SAGE	345.00	345.00	H-WOOD	116.63		1	2-954 ACSR							
27	FORT SAGE	BORDERTOWN	345.00	345.00	H-WOOD	32.74		1	2-954 ACSR							
28	POCO	FT SAGE	345.00	345.00	T-STEEL	0.10		1	2-795 ACSR							
29	BORDERTOWN	NORTH VALLEY ROAD	345.00	345.00	H-WOOD	14.40		1	2-954 ACSR							
30	345 KV COSTS									24,071,209	286,273,212	310,344,421	1,822,584	903,181	12,254,073	14,979,838
31	UT-NV BOARDER	OSCEOLA	230.00	230.00	P-WOOD	24.75		1	795 ACSR							
32	MACHACEK	GONDER	230.00	230.00	P-WOOD	66.49		1	795 ACSR							
33	FRONTIER	MACHACEK	230.00	230.00	P-WOOD	48.67		1	795 ACSR							
34	FRONTIER		230.00	230.00	P-WOOD	54.74		1	795 ACSR							

		ROUND MT-Sec ID 1														
35	FRONTIER	ROUND MT-Sec ID 2	230.00	230.00	P-WOOD	2.99			795 ACSR							
36	FRONTIER	ROUND MT-Sec ID 3	230.00	230.00	P-WOOD	0.67			795 AAC							
37	ROUND MTN	ANACONDA MOLY-Sec ID 1	230.00	230.00	P-WOOD	26.90		1	795 ACSR							
38	ROUND MTN	ANACONDA MOLY-Sec ID 2	230.00	230.00	H-WOOD	4.20		1	795 ACSR							
39	ROUND MTN	ANACONDA MOLY-Sec ID 3	230.00	230.00	P-WOOD	0.70		1	795 AAC							
40	AUSTIN	FRONTIER	230.00	230.00	P-WOOD	13.00		1	795 ACSR							
41	FT CHURCHILL	SALT WELLS TP	230.00	230.00	P-WOOD	36.00		1	795 ACSR							
42	SALT WELLS TAP	ALPINE	230.00	230.00	HF-WOOD	47.10		1	795 ACSR							
43	SALT WELLS TAP	SALT WELLS SUB	230.00	230.00	H-WOOD	4.90		1	795 ACSR							
44	ALPINE	AUSTIN	230.00	230.00	HF-WOOD	40.10		1	795 ACSR							
45	OSCEOLA	GONDER	230.00	230.00	P-WOOD	27.55		1	795 ACSR							
46	OSCEOLA	SPRING VALLEY	230.00	230.00	P-WOOD	0.08		1	795 ACSR							
47	FRONTIER	STR#3	230.00	230.00	T-STEEL	0.13		1	795 ACSR							
48	ANACONDA MOLY	STR#2	230.00	230.00	T-STEEL	0.10		1	795 ACSR							
49	ALPINE	TUNGSTEN	230.00	230.00	P-STEEL	0.07		1	795 ACSR							
50	230 KV COSTS									2,416,789	31,021,026	33,437,815	796,062	394,488	246,316	1,436,866
51	120 KV LINES		120.00	120.00		1,036.04				24,614,465	153,129,673	177,744,138	2,066,275	1,023,941	639,342	3,729,558
52	69 & BELOW KV LINES		69.00	69.00		168.43				910,520	42,469,792	43,380,312	335,908	166,459	103,936	606,303
36	TOTAL					2,517.47		44		52,012,983	512,893,703	564,906,686	5,020,829	2,488,069	13,243,667	20,752,565

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: LengthForStandAloneTransmissionLines

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 75% and 25% 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 \$10,631,459. Operation and maintenance costs reported for this line reflect Sierra Pacific's share.

FERC FORM NO. 1 (ED. 12-87)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ 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 competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the 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.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Humboldt	Eight Mile Creek	26	H-WOOD		1		2-795 ACSR			120						
2	Falcon	Maggie Creek	20	H-WOOD		1		2-795 ACSR			120						
3	Eight Mile Creek	Carlin	19	H-WOOD		1		2-477 ACSR			120						
4	Maggie	Pete Bajo Tap	12	H-WOOD		1		2-795 ACSR			120						
5	Boulder Valley Tap	Falcon	11	H-WOOD		1		2-795 ACSR			120						
44	TOTAL		88		0	5	0										

21	CARSON SUBSTATION	Distribution	Unattended	120.00	13.20		25	1				
22	CARSON SUBSTATION	Distribution	Unattended	120.00	13.20		25	1				
23	CARSON SUBSTATION	Distribution	Unattended	120.00						Capacitor	1	16
24	CARSON SUBSTATION	Distribution	Unattended	120.00						Capacitor	1	20
25	COAL CANYON SUBSTATION	Distribution	Unattended	63.00	12.47		1	1				
26	COALDALE SUBSTATION	Distribution	Unattended	55.00	7.20		1	3				
27	CRESCENT VALLEY SUBSTATION	Distribution	Unattended	67.00	24.90		2	3				
28	CURRY STREET SUBSTATION	Distribution	Unattended	67.00	13.20		14	1				
29	CURRY STREET SUBSTATION	Distribution	Unattended	67.00	13.20		11	1				
30	DAYTON SUBSTATION	Distribution	Unattended	120.00	24.90	7.20	14	1				
31	DOWNS SUBSTATION	Distribution	Unattended	120.00	13.20		28	1				
32	DUTCH FLAT SUBSTATION	Distribution	Unattended	65.35	24.90		11	1				
33	DUTCH FLAT SUBSTATION	Distribution	Unattended	60.00	23.90		14	1				
34	EL RANCHO SUBSTATION	Distribution	Unattended	22.90	4.36		5	1				
35	ELKO SUBSTATION	Distribution	Unattended	67.00	24.90		1	1				
36	EMERSON SUBSTATION	Distribution	Unattended	120.00	13.20		28	1				
37	FAIRVIEW SUBSTATION	Distribution	Unattended	120.00	13.20		28	1				
38	FALLON SUBSTATION	Distribution	Unattended	60.00	34.50		12	3				
39	FALLON SUBSTATION	Distribution	Unattended	67.00	13.20		7	1				
40	FALLON SUBSTATION	Distribution	Unattended	33.00	2.30		1	3				
41	FALLON SUBSTATION	Distribution	Unattended	63	13		14	1				
42	FERNLEY SUBSTATION	Distribution	Unattended	120.00	12.47		28	1				
43	FLETCHER SUBSTATION	Distribution	Unattended	67.00	14.40		2	3				
44	FOOTCO SUBSTATION	Distribution	Unattended	60.00	4.60		1	3				
45	FOOTCO SUBSTATION	Distribution	Unattended	60.00	4.80		1	3				
46	GABBS SUBSTATION	Distribution	Unattended	68.80	34.00	4.16	5	3				
47	GARLIC SUBSTATION	Distribution	Unattended	63.00	24.90	14.40	5	1				
48	GERLACH SUBSTATION	Distribution	Unattended	67.00	12.47		1	1				
49	GLENBROOK SUBSTATION	Distribution	Unattended	63.00	14.40	2.40	5	1				
50	GLENDALE SUBSTATION	Distribution	Unattended	120.00	24.90		40	1				
51	GLENDALE SUBSTATION	Distribution	Unattended	120.00	24.90		60	1				
52	GLENDALE SUBSTATION	Distribution	Unattended		24.90					Capacitor	1	9
53	GOLCONDA SUBSTATION	Distribution	Unattended	63.00	13.20		5	1				
54	GOLDFIELD SUBSTATION	Distribution	Unattended	67.00	13.20		1	3				
55	GOOSEBERRY MINE SUBSTATION	Distribution	Unattended	67.00	0.48		3					

56	GRASS VALLEY SUBSTATION	Distribution	Unattended	120.00	60.00	24.90	28	1				
57	HAWTHORNE SUBSTATION	Distribution	Unattended	60.00	12.47		13	1				
58	HAZEN SUBSTATION	Distribution	Unattended	67.00	13.20		1	1				
59	HEYBOURNE SUBSTATION	Distribution	Unattended	60.00	13.20		40	1				
60	HIGH STREET SUBSTATION	Distribution	Unattended	24.90	4.16		3	1				
61	HIGH STREET SUBSTATION	Distribution	Unattended	24.90	4.16		3	1				
62	HIGH LAND SUBSTATION	Distribution	Unattended	24.90	4.16		3	1				
63	HIGH LAND SUBSTATION	Distribution	Unattended	24.90	4.16		3	1				
64	HOLCOMB SUBSTATION	Distribution	Unattended	24.90	4.16		8	3				
65	HOT SPRINGS SUBSTATION	Distribution	Unattended	60.00	4.16		3	1				
66	HUNTER LAKE SUBSTATION	Distribution	Unattended	24.90	4.16		3	1				
67	HUNTER LAKE SUBSTATION	Distribution	Unattended	24.90	4.16		3	1				
68	HUNTER LAKE SUBSTATION	Distribution	Unattended	24.90	4.16		5	1				
69	IMCO MILL	Distribution	Unattended	63.00	4.16		3	1				
70	IMLAY	Distribution	Unattended	65.20	13.20	7.62	3	3				
71	INCLINE SUBSTATION	Distribution	Unattended	120.00	14.40		34	1				
72	IRON POINT SUBSTATION	Distribution	Unattended	67.00	7.62		100	1				
73	KAISER SUBSTATION	Distribution	Unattended	120.00	13.80		14	1				
74	KENNEMETAL SUBSTATION	Distribution	Unattended	67.00	7.20		3	3				
75	KINGSBURY SUBSTATION	Distribution	Unattended	60.00	14.00		4	1				
76	KINGSBURY SUBSTATION	Distribution	Unattended	60.00	14.40		13	1				
77	KINGSBURY SUBSTATION	Distribution	Unattended	60.00	14.40		4	1				
78	KINKAID SUBSTATION	Distribution	Unattended	57.00	12.50		1	3				
79	KNOTTY PINE REG	Distribution	Unattended									
80	KRAMER HILL	Distribution	Unattended									
81	LAST CHANCE SUBSTATION	Distribution	Unattended	120.00	24.90		60	1				
82	LIMERICK SUBSTATION	Distribution	Unattended	67.00	13.20		2	3				
83	LONE MOUNTAIN SUBSTATION	Distribution	Unattended	120.00	13.20		6	1				
84	LONELY SUBSTATION	Distribution	Unattended	120.00	12.47		28	1				
85	LOVELOCK SUBSTATION	Distribution	Unattended	65.00	13.80		3	1				
86	LOWER SMOKY VALLEY SUBSTATION	Distribution	Unattended	55.00	12.50		2	3				
87	LUCKY BOY SUBSTATION	Distribution	Unattended	55.00	7.20		1	1				
88	LUNING SUBSTATION	Distribution	Unattended	36.30	7.20		1	3				
89	MANHATTAN SUBSTATION	Distribution	Unattended	60.00	13.20		4	1				
90	MARK TWAIN SUBSTATION	Distribution	Unattended	120.00	24.90		47	1				

[illegible]

[illegible]

159	TONKIN SPRINGS SUBSTATION	Distribution	Unattended	63.00	4.16		7	1				
160	TOPAZ SUBSTATION	Distribution	Unattended	22.90	13.20		3	1				
161	TOULON SUBSTATION	Distribution	Unattended	67.00	13.20		1	1				
162	TOULON SUBSTATION	Distribution	Unattended	67.00	13.20		1	1				
163	TRUCKEE SUBSTATION	Distribution	Unattended	61.43	14.40		5	1				
164	TRUCKEE SUBSTATION	Distribution	Unattended	60.00						Capacitor	1	8
165	TV PEAK	Distribution	Unattended	34.50	7.20		1	1				
166	TYBO SUBSTATION	Distribution	Unattended	63.00	4.16		2	1				
167	UNIVERSITY SUBSTATION	Distribution	Unattended	22.90	4.36		5	1				
168	UNIVERSITY SUBSTATION	Distribution	Unattended	22.90	4.36		5	1				
169	VIRGINIA CIITY SUBSTATION	Distribution	Unattended	63.00	24.90	4.80	6	1				
170	VOLTAIRE CANYON	Distribution	Unattended									
171	WASHOE SUBSTATION	Distribution	Unattended	22.00	4.16		1	3				
172	WEST 7TH ST. SUBSTATION	Distribution	Unattended	24.90	4.36		5	1				
173	WEST SIDE SUBSTATION	Distribution	Unattended	63.00	13.20		11	1				
174	WEST TONOPAH SUBSTATION	Distribution	Unattended	60.00	12.47		7	1				
175	WHEELER SUBSTATION	Distribution	Unattended	22.90	4.36		5	1				
176	ANACONDA MOLY SUBSTATION	Transmission	Unattended	230.00						Reactor	1	
177	ANACONDA MOLY SUBSTATION	Transmission	Unattended	230.00	125.00	24.90	150	1		Capacitor	1	7
178	BARRICK SUBSTATION	Transmission	Unattended	120.00	4.16		20	1				
179	BORDERTOWN SUBSTATION	Transmission	Unattended	345.00						Phase Shifter	1	300
180	BORDERTOWN SUBSTATION	Transmission	Unattended	345.00						Shunt Reactor	1	
181	BOULDER BASIN SUBSTATION	Transmission	Unattended	125.00	62.50		24	1				
182	BOULDER BASIN SUBSTATION	Transmission	Unattended	125.00						Capacitor	1	16
183	BOULDER BASIN SUBSTATION	Transmission	Unattended	60.00	240.00		1	1				
184	COYOTE CREEK SUBSTATION	Transmission	Unattended	345.00	125.00	24.90	150	1				
185	COYOTE CREEK SUBSTATION	Transmission	Unattended	345.00	125.00	24.90	150	1				
186	E. TRACY SUBSTATION	Transmission	Unattended	345.00	125.00	24.90	280	1		Tertiary Reactor	1	
187	E. TRACY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
188	E. TRACY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
189	EIGHT MILE CREEK	Transmission	Unattended	120.00						Capacitor	1	12
190	EMPIRE SWITCH STATION	Transmission	Unattended	60.00	7.20	12.40	1	1				
191	EXCELSIOR SWITCHING SUBSTATION	Transmission	Unattended	120.00			120					

192	FALCON SUBSTATION	Transmission	Unattended	345.00	125.00	24.90	150	1				
193	FALCON SUBSTATION	Transmission	Unattended	345.00						Reactor	1	
194	FRONTIER SUBSTATION	Transmission	Unattended	230.00	0.24		1	1				
195	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120.00	69.00	4.16	11	1				
196	FT. CHURCHILL SUBSTATION	Transmission	Unattended	13.80	4.16		7	1				
197	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120.00	125.00	13.80	150	1		Phase Shifter		
198	FT. CHURCHILL SUBSTATION	Transmission	Unattended	13.80	4.16	2.40	7	1				
199	FT. CHURCHILL SUBSTATION	Transmission	Unattended	63.00	24.90		5	1				
200	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120.00	63.00	13.20	56	1				
201	FT. CHURCHILL SUBSTATION	Transmission	Unattended	230.00	125.00	13.80	150	1				
202	FT. SAGE	Transmission	Unattended	345.00						Line Reactor	1	
203	GONDER SUBSTATION	Transmission	Unattended	345.00	230.00	24.90	300	1		Tertiary Capacitor	2	38
204	GONDER SUBSTATION	Transmission	Unattended	345.00	230.00	24.90	300	1		Tertiary Capacitor	2	38
205	GONDER SUBSTATION	Transmission	Unattended	230.00						Reactor	1	
206	GONDER SUBSTATION	Transmission	Unattended	230.00						Reactor	1	
207	GONDER SUBSTATION	Transmission	Unattended	345.00						Reactor	1	
208	GONDER SUBSTATION	Transmission	Unattended	345.00						Reactor	1	
209	GONDER SUBSTATION	Transmission	Unattended	230.00	69.00	13.80		1		Tertiary Reactor	1	
210	GONDER SUBSTATION	Transmission	Unattended	230.00	69.00	13.80		1		Tertiary Reactor	1	
211	HILLTOP	Transmission	Unattended	345.00						Line Reactor	1	
212	HILLTOP	Transmission	Unattended	345.00	230.00		300	1				
213	HUMBOLDT HOUSE SUBSTATION	Transmission	Unattended	34.60	6.60		1	1				
214	LAHONTON SUBSTATION	Transmission	Unattended	60.00						Capacitor	1	13
215	LOYALTON SUBSTATION	Transmission	Unattended	60.00						Capacitor	1	3
216	MACHACEK SUBSTATION	Transmission	Unattended	230.00	69.00	13.80	45	1		Tertiary Reactor	1	
217	MACHACEK SUBSTATION	Transmission	Unattended	230.00	69.00	13.80	45	1				
218	MAGGIE CREEK SUBSTATION	Transmission	Unattended	120.00						Capacitor	1	12
219	MILLERS SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	37	1				
220	NORTH TRUCKEE SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	75	1				
221	NORTH VALLEY RD. SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
222		Transmission	Unattended	345.00	125.00	24.90	280	1				

	NORTH VALLEY RD. SUBSTATION											
223	NORTH VALLEY RD. SUBSTATION	Transmission	Unattended	345.00	125.00	24.90	280	1				
224	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00	125.00	24.90		1				
225	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00	125.00	24.90		1				
226	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
227	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
228	NORTH VALMY SUBSTATION	Transmission	Unattended	120.00	24.90	7.20		1				
229	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
230	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
231	NORTH VALMY SUBSTATION	Transmission	Unattended	345.00						Line Reactor	1	
232	OREANA SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	39	1				
233	OREANA SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	75	1				
234	ROBINSON SUMMIT	Transmission	Unattended	525.00	345.00							
235	ROBINSON SUMMIT	Transmission	Unattended	525.00	345.00							
236	SALT WELL TAP SUBSTATION	Transmission	Unattended	230.00								
237	SILVER PEAK SUBSTATION	Transmission	Unattended	60.00			17			Phase Shifter	1	15
238	SILVER PEAK SUBSTATION	Transmission	Unattended	67.00	4.80		2	1				
239	SILVER PEAK SUBSTATION	Transmission	Unattended	60.00	24.90		7	1				
240	SILVER PEAK SUBSTATION	Transmission	Unattended	60.00			17			Phase Shifter	1	15
241	SILVER PEAK SUBSTATION	Transmission	Unattended	55.00						Capacitor	1	4
242	THORNE SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	36	1				
243	THORNE SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	22	1				
244	TRACY 120 YARD SUBSTATION	Transmission	Unattended	125.00	62.50	13.80	75	1				
245	TRACY 120 YARD SUBSTATION	Transmission	Unattended	63.00	23.00	13.80	10	1				
246	WADSWORTH SUBSTATION	Transmission	Unattended	65.20	13.20		5	1				
247	WEST TRACY SUBSTATION	Transmission	Unattended	345.00	18.00		200	1				
248	WEST TRACY SUBSTATION	Transmission	Unattended	345.00	18.00		200	1				
249	WEST TRACY SUBSTATION	Transmission	Unattended	345.00	18.00		200	1				
250	WESTERN SUBSTATION	Transmission	Unattended									
251	A AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
252	A AUSTIN SUBSTATION		Unattended	230	25.00	13.80	22	1		Tertiary Reactor	1	

[illegible]

278	<small>278</small> HUMBOLDT SUBSTATION		Unattended	345	125.00	24.90	47	1				
279	<small>279</small> HUMBOLDT SUBSTATION		Unattended	120						Capacitor	1	54
280	<small>280</small> MIRA LOMA SUBSTATION		Unattended	345	125.00	24.90	280	1		Teritary Reactor	1	
281	<small>281</small> MIRA LOMA SUBSTATION		Unattended	120	24.90		60	1				
282	<small>282</small> MIRA LOMA SUBSTATION		Unattended	345	125.00	24.90	280	1				
283	<small>283</small> MT. ROSE SUBSTATION		Unattended	120	24.90		50	1				
284	<small>284</small> MT. ROSE SUBSTATION		Unattended	120	24.90		34	1				
285	<small>285</small> MT. ROSE SUBSTATION		Unattended		24.90					Capacitor	1	6
286	<small>286</small> NORTH RED ROCK SUBSTATION		Unattended	120	24.90		47	1				
287	<small>287</small> PROJECT MEADOWS SUBSTATION		Unattended	63	24.90	14.40	7	1				
288	<small>288</small> SILVER LAKE SUBSTATION		Unattended	66	23.00		13	1				
289	<small>289</small> SILVER LAKE SUBSTATION		Unattended	120	63.00		75	1				
290	<small>290</small> SILVER LAKE SUBSTATION		Unattended	120	24.90	14.40	47	1				
291	<small>291</small> SOUTH MEADOWS SUBSTATION		Unattended	120	24.94	14.40	60	1				
292	<small>292</small> STEAMBOAT SUBSTATION		Unattended	120	24.90	7.20	47	1				
293	<small>293</small> STEAMBOAT SUBSTATION		Unattended	120	24.90	12.47	47	1				
294	<small>294</small> STEAMBOAT SUBSTATION		Unattended		24.90					Capacitor	1	10
295	<small>295</small> SUGARLOAF SUBSTATION		Unattended	120.00	24.90		60	2				
296	<small>296</small> VALLEY ROAD SUBSTATION		Unattended	125	68.75	15.00	19	3				
297	<small>297</small> VALLEY ROAD SUBSTATION		Unattended	120	24.90		47	1				
298	<small>298</small> VALLEY ROAD SUBSTATION		Unattended	120	24.90	6.95	47	1				
299	<small>299</small> VALLEY ROAD SUBSTATION		Unattended	24	4.16		6	1				
300	<small>300</small> VALLEY ROAD SUBSTATION		Unattended	25						Capacitor	1	8
301	<small>301</small> WINNEMUCCA SUBSTATION		Unattended	120	24.90		28	1				
302	<small>302</small> WINNEMUCCA SUBSTATION		Unattended	125	62.50	13.80	39	1				
303			Unattended	125	62.50	13.80	75	1				

	WINNEMUCCA SUBSTATION											
304	WINNEMUCCA SUBSTATION		Unattended	120						Capacitor	1	15
305	ALPINE SWITCHING STATION	Transmission	Unattended	230								
306	BANNOCK SUBSTATION	Transmission	Unattended	120						Capacitor	1	20
307	BELL CREEK SUBSTATION	Transmission	Unattended	120								
308	COMSTOCK MEADOWS SUBSTATION	Transmission	Unattended	120								
309	CORTEZ SWITCH SUBSTATION	Transmission	Unattended	115	13.80		25	1				
310	CROOK ROAD SUBSTATION	Transmission	Unattended	60								
311	DONNER SUMMIT SUBSTATION	Transmission	Unattended	120								
312	DOVE SUBSTATION	Transmission	Unattended	120								
313	DRESSER MINERAL SWITCH SUBSTATION	Distribution	Unattended	60								
314	DUN GLEN SUBSTATION	Transmission	Unattended	120								
315	IMLAY SWITCH SUBSTATION	Transmission	Unattended	65								
316	IZZENHOOD SUBSTATION	Transmission	Unattended	120								
317	JERRITT SWITCH SUBSTATION	Transmission	Unattended	120								
318	KAISER SWITCH SUBSTATION	Transmission	Unattended	120								
319	MARBLE SUBSTATION	Transmission	Unattended	60								
320	NIGHTINGALE SUBSTATION	Distribution	Unattended	120								
321	OLINGHOUSE SUBSTATION	Transmission	Unattended	345						Line Reactor	1	35
322	OSCEOLA SUBSTATION	Transmission	Unattended	230								
323	PAH RAH SUBSTATION	Transmission	Unattended	120								
324	PURGATORY SUBSTATION	Distribution	Unattended	60								
325	RAGTOWN SUBSTATION	Distribution	Unattended	60								
326	STAR PEAK SUBSTATION	Transmission	Unattended	120								
327	TALBE MOUNTAIN SUBSTATION	Transmission	Unattended	120								
328	TENABO SWITCH STATION	Transmission	Unattended	120								
329	TROLLEY SWITCH	Transmission	Unattended	120								
330	WILD HORSE SUBSTATION	Transmission	Unattended	120.00								
331	Total			38,469	8,298	1,003	9,173	309	2		63	1,093

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
FOOTNOTE DATA			

(a) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(b) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(c) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(d) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(e) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(f) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(g) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(h) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(i) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(j) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(k) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(l) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(m) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(n) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(o) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(p) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(q) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(r) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(s) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(t) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(u) Concept: SubstationNameAndLocation
Transmission and distribution substation.

[illegible]

Transmission and distribution substation.	
(au) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(av) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(aw) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(ax) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(ay) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(az) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(ba) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(bb) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(bc) Concept: SubstationInServiceCapacity	
Capacity Summary by Function	
Total Capacity in MVA	
Distribution	2,945
Transmission	4,001
Transmission & Distribution	2,202
Switching Stations	25
	9,173
Column f is at the substation level and is the max MVA the substation is capable of handling.	
Distribution	127
Transmission	35
Transmission & Distribution	20
Switching Stations	25
	207

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2022	Year/Period of Report End of: 2021/ Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
<p>1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>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".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.</p>				
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) 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	2,091,808
3	Salaries Overheads	NV Energy, Inc.	920,926,408	2,514,931
4	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921,931	45,316
5	Administrative services under the IASA	NV Energy, Inc.	923	2,839,488
6	N.V Energy, Inc. Subtotal			7,491,543
7	A & G Salaries	Nevada Power Company	920	13,397,796
8	Salaries Overheads	Nevada Power Company	920,926,408	11,347,292
9	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	266,093
10	Administrative services under the IASA	Nevada Power Company	923	42,311
11	Nevada Power Company Subtotal			25,053,492
12	Administrative services under the IASA	Berkshire Hathaway Energy Company	426,923	715,034
13	Administrative services under the IASA	MidAmerican Energy Company	426,923	1,093,884
14	Administrative services under the IASA	PacifiCorp	923	144,540
15	Grand Total			34,498,493
19				
20	Non-power Goods or Services Provided for Affiliated			
21	A & G Salaries	NV Energy, Inc.	920	86,308
22	Salaries Overheads	NV Energy, Inc.	920,926,408	77,712
23	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921	4
24	Administrative services under the IASA	NV Energy, Inc.	923	96
25	NV Energy, Inc. Subtotal			164,120
26	A & G Salaries	Nevada Power Company	920	8,282,503
27	Salaries Overheads	Nevada Power Company	920,926,408	6,929,045
28	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	106,280
29	Administrative services under the IASA	Nevada Power Company	923	7,888
30	Nevada Power Company Subtotal			15,325,716

31	Administrative services under the IASA	Berkshire Hathaway Energy Company	923	29,235
32	Administrative services under the IASA	BHE Compression Service LLC	923	32
33	Administrative services under the IASA	BHE GT&S	923	9,999
34	Administrative services under the IASA	Kern River Gas Transmission Company	923	1,177
35	Administrative services under the IASA	Midwest Capital Group	923	8
36	Administrative services under the IASA	MidAmerican Energy Company	923	41,039
37	Administrative services under the IASA	MidAmerican Energy Services	923	366
38	Administrative services under the IASA	BHE Renewables LLC	923	5,924
39	Administrative services under the IASA	Northern Natural Gas	923	7,178
40	Administrative services under the IASA	PacifiCorp	923	42,068
41	Administrative services under the IASA	BHE US Transmission LLC	923	310
42	Grand Total			15,627,172
43	^(a) Master Service Agreement			
44	^(b) Intercompany Administrative Services Agreement			
42				

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	<p>--Year End Customers The total electric customers (and/or gas, 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.</p> <p>--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.</p> <p>--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.</p> <p>--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.</p>
Customer Ratio	The total electric customers (and/or gas, 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.

(b). Concept: DescriptionOfNonPowerGoodOrService

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.