

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

<b>Exact Legal Name of Respondent (Company)</b> Sierra Pacific Power Company, d/b/a NV Energy	<b>Year/Period of Report</b> End of: 2023/ Q4
--	--

**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

- a. 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.
- b. The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- c. Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:  
Secretary  
Federal Energy Regulatory Commission 888 First Street, NE  
Washington, DC 20426
- d. For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

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

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

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

“In connection with our regular examination of the financial statements of [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.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.” The letter or report must state which, if any, of the pages above do not conform to the Commission’s requirements. Describe the discrepancies that exist.

- f. Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission’s website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- g. Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

When to Submit

- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- X. 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 to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

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

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

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

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

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

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

DEFINITIONS
I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

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

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

- 3. 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
- 4. 'Person' means an individual or a corporation;
- 5. 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
- 7. 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....
- 11. "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the

IV. **When to Submit**

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

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

V. **Where to Send Comments on Public Reporting Burden.**

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

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

FERC FORM NO. 1 (ED. 03-07)

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: 2023/ 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 Jenny Naughton		06 Title of Contact Person Revenue Requirement and FERC Manager
07 Address of Contact Person (Street, City, State, Zip Code) 6100 Neil Road, Reno, NV 89511		
08 Telephone of Contact Person, Including Area Code  (702) 402-5000	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)  04/15/2024
Annual Corporate Officer Certification		
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Michael J. Behrens	03 Signature  /s/ Michael J. Behrens	04 Date Signed (Mo, Da, Yr)  04/15/2024
02 Title VP, Chief Financial Officer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2024	Year/Period of Report End of: 2023/ 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	<a href="#">231</a>	
27	Other Regulatory Assets	<a href="#">232</a>	
28	Miscellaneous Deferred Debits	<a href="#">233</a>	
29	Accumulated Deferred Income Taxes	<a href="#">234</a>	
30	Capital Stock	<a href="#">250</a>	
31	Other Paid-in Capital	<a href="#">253</a>	
32	Capital Stock Expense	<a href="#">254b</a>	None
33	Long-Term Debt	<a href="#">256</a>	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	<a href="#">261</a>	
35	Taxes Accrued, Prepaid and Charged During the Year	<a href="#">262</a>	
36	Accumulated Deferred Investment Tax Credits	<a href="#">266</a>	
37	Other Deferred Credits	<a href="#">269</a>	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	<a href="#">272</a>	NA
39	Accumulated Deferred Income Taxes-Other Property	<a href="#">274</a>	
40	Accumulated Deferred Income Taxes-Other	<a href="#">276</a>	
41	Other Regulatory Liabilities	<a href="#">278</a>	
42	Electric Operating Revenues	<a href="#">300</a>	
43	Regional Transmission Service Revenues (Account 457.1)	<a href="#">302</a>	None
44	Sales of Electricity by Rate Schedules	<a href="#">304</a>	
45	Sales for Resale	<a href="#">310</a>	
46	Electric Operation and Maintenance Expenses	<a href="#">320</a>	
47	Purchased Power	<a href="#">326</a>	
48	Transmission of Electricity for Others	<a href="#">328</a>	
49	Transmission of Electricity by ISO/RTOs	<a href="#">331</a>	NA
50	Transmission of Electricity by Others	<a href="#">332</a>	
51	Miscellaneous General Expenses-Electric	<a href="#">335</a>	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	<a href="#">336</a>	
53	Regulatory Commission Expenses	<a href="#">350</a>	
54	Research, Development and Demonstration Activities	<a href="#">352</a>	
55	Distribution of Salaries and Wages	<a href="#">354</a>	
56	Common Utility Plant and Expenses	<a href="#">356</a>	
57	Amounts included in ISO/RTO Settlement Statements	<a href="#">397</a>	None
58	Purchase and Sale of Ancillary Services	<a href="#">398</a>	
59	Monthly Transmission System Peak Load	<a href="#">400</a>	

60	Monthly ISO/RTO Transmission System Peak Load	<a href="#">400a</a>	NA
61	Electric Energy Account	<a href="#">401a</a>	
62	Monthly Peaks and Output	<a href="#">401b</a>	
63	Steam Electric Generating Plant Statistics	<a href="#">402</a>	
64	Hydroelectric Generating Plant Statistics	<a href="#">406</a>	NA
65	Pumped Storage Generating Plant Statistics	<a href="#">408</a>	NA
66	Generating Plant Statistics Pages	<a href="#">410</a>	
66.1	Energy Storage Operations (Large Plants)	<a href="#">414</a>	
66.2	Energy Storage Operations (Small Plants)	<a href="#">419</a>	None
67	Transmission Line Statistics Pages	<a href="#">422</a>	
68	Transmission Lines Added During Year	<a href="#">424</a>	
69	Substations	<a href="#">426</a>	
70	Transactions with Associated (Affiliated) Companies	<a href="#">429</a>	
71	Footnote Data	<a href="#">450</a>	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box:  <input checked="" 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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.  Michael J. Behrens VP, Chief Financial Officer 6100 Neil Road, Reno, NV 89511			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.  State of Incorporation: NV Date of Incorporation: 1965-01-15 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.  Not applicable  (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:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated.  Sierra Pacific Power Company is a United States regulated electric and natural gas utility company serving 0.4 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 operations of the Company.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?  (1) <input type="checkbox"/> Yes  (2) <input checked="" type="checkbox"/> No			

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
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 92% of BHE's voting common stock. The remaining 8% of BHE's voting common stock is privately held by a limited group of investors.			

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
CORPORATIONS CONTROLLED BY RESPONDENT					
<div>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.</div> <div>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.</div> <div>3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.</div> <div>Definitions</div> <div>1. See the Uniform System of Accounts for a definition of control.</div> <div>2. Direct control is that which is exercised without interposition of an intermediary.</div> <div>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</div> <div>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.</div>					
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%		

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	(a) Executive Officers for the year ended December 31, 2023				
2	President and Chief Executive Officer	Douglas A. Cannon	550,000		
3	Exec VP, Business Development and External Relations	Anthony F. Sanchez III	404,465		
4	Senior VP, HR, Safety and Corporate Services	Jennifer L. Oswald	269,065		
5	Senior VP, Chief Financial Officer and Treasurer	Michael E. Cole	248,700		2023-01-06
6	Senior VP, General Counsel, Corporate Secretary, and Chief Compliance Officer	Brandon M. Barkhuff	279,350		
7	Senior VP, Energy Supply	David W. Ulozas	290,000		2023-01-31
8	VP, Chief Financial Officer (Formerly Interim CFO)	Michael J. Behrens	238,625	2023-03-02	
9	VP, Business Optimization and Innovation	Robin R. Smith	241,030		
10	VP, Transmission Development and Policy	Carolyn C. Barbash	274,355		
11	VP, Electric Delivery	Jesse E. Murray	255,900		
12	VP, Transmission	Joshua K. Langdon	230,700		
13	VP, Customer Operations	Antoine M.Tilmon	225,530		
14	VP, Integrated Energy Services	Marie K. Steele	218,500		
15	VP, Gas Delivery	Zeina Randall	215,000		
16	VP, Customer Solutions and Project Management	Eric A. Schwarzrock	221,700		
17	VP, Regulatory	Janet C. Wells	215,000		
18	VP, Resource Optimization	Ryan D. Atkins	216,215		
19	VP, Renewables	Jimmy J. Daghljan	213,405		
20	VP, Generation	Jason T. Hammons	218,500		
21	Treasurer (Formerly Interim Treasurer)	Catalin "Adrian" Cacuci	173,400	2023-03-27	

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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.

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
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, 2023:				
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 - Senior VP, HR, Safety and Corporate Services	6226 W. Sahara Ave., Las Vegas, NV 89146	true		
5	Brandon M. Barkhuff - Senior VP, Corporate Secretary, General Counsel, and Chief Compliance Officer	6226 W. Sahara Ave., Las Vegas, NV 89146	true		
6	Jesse E. Murray - VP, Electric Delivery and Natural Disaster	6100 Neil Road, Reno, NV 89511	true		
7	<sup>(a)</sup> Michael E. Cole - Senior VP, Chief Financial Officer and Treasurer	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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: NameAndTitleOfDirector

Effective January 6, 2023, Michael E. Cole departed from his position as Senior VP, Chief Financial Officer and Treasurer.

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
<p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on 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.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p>			
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' 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.			
13. Effective January 6, 2023, Michael E. Cole departed from his position as Senior VP, Chief Financial Officer and Treasurer. Effective January 31, 2023, David W. Ulozas retired from his position as Senior VP, Energy Supply. Effective March 2, 2023, Michael J. Behrens was named Vice President and Chief Financial Officer. Effective April 4, 2023, Catalin "Adrian" Cacuci was named Treasurer.			
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: 04/15/2024		Year/Period of Report End of: 2023/ 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	5,704,287,197		5,465,773,492		
3	Construction Work in Progress (107)	200	325,909,136		235,660,859		
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		6,030,196,333		5,701,434,351		
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,294,487,988		2,185,256,390		
6	Net Utility Plant (Enter Total of line 4 less 5)		3,735,708,345		3,516,177,961		
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)		3,735,708,345		3,516,177,961		
15	Utility Plant Adjustments (116)						
16	Gas Stored Underground - Noncurrent (117)						
17	OTHER PROPERTY AND INVESTMENTS						
18	Nonutility Property (121)		380,771		380,771		
19	(Less) Accum. Prov. for Depr. and Amort. (122)		29,699		23,086		
20	Investments in Associated Companies (123)						
21	Investment in Subsidiary Companies (123.1)	224	(6,355)		(3,939)		
23	Noncurrent Portion of Allowances	228					
24	Other Investments (124)		7,882,506		7,015,495		
25	Sinking Funds (125)						
26	Depreciation Fund (126)						
27	Amortization Fund - Federal (127)						
28	Other Special Funds (128)		61,171,549		50,372,117		
29	Special Funds (Non Major Only) (129)						
30	Long-Term Portion of Derivative Assets (175)		79,301		75,174		

31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		69,478,073	57,816,532
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		3,232,637	(244,717)
36	Special Deposits (132-134)		1,000	1,000
37	Working Fund (135)			
38	Temporary Cash Investments (136)		41,223,033	49,079,072
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		82,061,104	75,954,256
41	Other Accounts Receivable (143)		14,515,088	16,875,964
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		2,891,140	1,504,127
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		(709,598)	13,598,894
45	Fuel Stock (151)	227	20,807,611	8,965,356
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	95,606,891	68,763,857
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances (158.1 and 158.2)	228		
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227	(355,686)	(114,996)
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		932,006	988,139
57	Prepayments (165)		16,399,955	9,619,171
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		95,440,076	94,127,336
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		91,475	7,983,857
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		79,301	75,174

65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		366,275,151	344,017,888
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		7,811,610	7,766,337
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	348,103,027	523,845,479
73	Prelim. Survey and Investigation Charges (Electric) (183)		5,344,071	2,650,866
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		177,162	(148,894)
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	66,810,611	74,078,175
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		11,269,392	12,359,837
82	Accumulated Deferred Income Taxes (190)	234	290,393,977	298,587,007
83	Unrecovered Purchased Gas Costs (191)		19,423,242	52,987,650
84	Total Deferred Debits (lines 69 through 83)		749,333,092	972,126,457
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		4,920,794,661	4,890,138,838

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: 04/15/2024	Year/Period of Report End of: 2023/ 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	1,385,771,103	1,385,771,103	
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	489,805,712	472,339,223	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(16,355)	(13,939)	
13	(Less) Reacquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(690,299)	(596,716)	
16	Total Proprietary Capital (lines 2 through 15)		2,065,364,934	2,047,994,444	
17	LONG-TERM DEBT				
18	Bonds (221)	256	343,680,000	343,680,000	
19	(Less) Reacquired Bonds (222)	256	343,680,000	343,680,000	
20	Advances from Associated Companies (223)	256			
21	Other Long-Term Debt (224)	256	1,301,742,000	1,151,742,000	
22	Unamortized Premium on Long-Term Debt (225)		3,932,236	4,223,513	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		5,734,811	404,254	
24	Total Long-Term Debt (lines 18 through 23)		1,299,939,425	1,155,561,259	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)		108,238,291	114,211,961	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)		3,541,430	4,000,139	
29	Accumulated Provision for Pensions and Benefits (228.3)		6,623,366	8,490,091	

30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)		553,328	473,215
32	Long-Term Portion of Derivative Instrument Liabilities		355,646	7,008,264
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		12,568,855	11,142,524
35	Total Other Noncurrent Liabilities (lines 26 through 34)		131,880,916	145,326,194
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Notes Payable (231)			
38	Accounts Payable (232)		176,356,479	171,002,006
39	Notes Payable to Associated Companies (233)			70,000,000
40	Accounts Payable to Associated Companies (234)		54,787,135	55,407,637
41	Customer Deposits (235)		21,170,531	17,527,394
42	Taxes Accrued (236)	262	8,139,525	2,843,721
43	Interest Accrued (237)		17,909,342	13,960,181
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		13,083,887	12,133,121
48	Miscellaneous Current and Accrued Liabilities (242)		14,395,989	15,384,795
49	Obligations Under Capital Leases-Current (243)		9,251,280	8,779,762
50	Derivative Instrument Liabilities (244)		16,105,867	21,406,174
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		355,646	7,008,264
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)		330,844,389	381,436,527
55	<b>DEFERRED CREDITS</b>			
56	Customer Advances for Construction (252)		35,990,447	35,402,799
57	Accumulated Deferred Investment Tax Credits (255)	266	1,191,211	567,800
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	67,136,451	70,334,668
60	Other Regulatory Liabilities (254)	278	295,480,148	312,376,782
61	Unamortized Gain on Reacquired Debt (257)		96,985	105,194
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		624,210,590	624,511,354

64	Accum. Deferred Income Taxes-Other (283)		68,659,165	116,521,817
65	Total Deferred Credits (lines 56 through 64)		1,092,764,997	1,159,820,414
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		4,920,794,661	4,890,138,838

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

STATEMENT OF INCOME

Quarterly

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

Annual or Quarterly if applicable

6. Do not report fourth quarter data in columns (e) and (f)
7. 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.
8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

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	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	1,474,007,080	1,213,503,005			1,228,842,827	1,037,487,072	245,164,253	176,015,933		
3	Operating Expenses											
4	Operation Expenses (401)	320	1,055,361,594	821,298,465			852,178,585	686,469,728	203,183,009	134,828,739		
5	Maintenance Expenses (402)	320	34,816,847	34,765,691			32,829,672	32,962,053	1,987,175	1,803,636		
6	Depreciation Expense (403)	336	149,020,352	130,564,383			134,131,269	116,109,286	14,889,083	14,455,097		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336										
8	Amort. & Depl. of Utility Plant (404-405)	336	19,850,801	16,237,505			17,587,500	13,977,614	2,263,301	2,259,891		
9	Amort. of Utility Plant Acq. Adj. (406)	336	(68,869)	(40,174)			(68,869)	(40,173)				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		32,442,398	31,924,393			32,442,398	31,895,745		28,648		
13	(Less) Regulatory Credits (407.4)		431,047	14,969,186			431,047	14,969,186				
14	Taxes Other Than Income Taxes (408.1)	262	30,544,906	28,609,312			27,310,668	25,691,411	3,234,238	2,917,901		

15	Income Taxes - Federal (409.1)	262	66,571,142	(14,729,816)			56,248,617	(11,607,458)	10,322,525	(3,122,359)		
16	Income Taxes - Other (409.1)	262	1,248,900	(99,889)			1,248,900	(99,889)				
17	Provision for Deferred Income Taxes (410.1)	234, 272	60,024,493	107,189,463			47,862,212	96,639,230	12,162,281	10,550,231		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	115,862,694	75,377,912			96,972,431	71,550,376	18,890,263	3,827,536		
19	Investment Tax Credit Adj. - Net (411.4)	266	628,446	(254,609)			667,351	(218,635)	(38,905)	(35,974)		
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)		8	8			8	8				
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		1,334,147,261	1,065,117,618			1,105,034,817	905,259,342	229,112,444	159,858,274		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		139,859,819	148,385,387			123,808,010	132,227,730	16,051,809	16,157,659		
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)		634,916	735,932								
34	(Less) Expenses of Nonutility Operations (417.1)		6,613	5,440								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(2,416)	(12,193)								
37	Interest and Dividend Income (419)		22,340,919	17,583,245								
38	Allowance for Other Funds Used During Construction (419.1)		13,994,536	6,777,693								
39	Miscellaneous Nonoperating Income (421)		1,231,851	1,271,020								
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		38,193,193	26,350,257								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		93,738	123,280								



[illegible]

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)		117,464,073	117,551,997								

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: 04/15/2024	Year/Period of Report  End of: 2023/ Q4
--	---	-------------------------------	---

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		465,397,223	417,833,033
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)		117,466,489	117,564,190
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		(100,000,000)	(70,000,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(100,000,000)	(70,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		482,863,712	465,397,223
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)		489,805,712	472,339,223
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		(13,939)	(1,746)
50	Equity in Earnings for Year (Credit) (Account 418.1)		(2,416)	(12,193)
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
52.1	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		(16,355)	(13,939)

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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)	117,464,073	117,551,997
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	168,802,284	146,761,714
5	Amortization of (Specify) (footnote details)		
5.1	Unamortized (Gain) loss on Reacquired Debt	1,082,236	1,371,471
5.2	Deferred Energy Costs	200,296,211	(170,053,324)
8	Deferred Income Taxes (Net)	(55,838,201)	31,811,551
9	Investment Tax Credit Adjustment (Net)	623,411	(260,163)
10	Net (Increase) Decrease in Receivables	10,636,793	(60,826,849)
11	Net (Increase) Decrease in Inventory	(38,388,466)	(13,825,609)
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	15,017,927	49,681,345
14	Net (Increase) Decrease in Other Regulatory Assets	7,652,338	(8,658,691)
15	Net Increase (Decrease) in Other Regulatory Liabilities	253,238	5,308,104
16	(Less) Allowance for Other Funds Used During Construction	13,994,536	6,777,693
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net Increase (Decrease) in Other Liabilities	(2,037,197)	17,503,366
18.2	Net Increase (Decrease) in Accrued Taxes and Interest	9,244,965	(5,566,287)
18.3	Net (Increase) Decrease in Prepayments	(5,549,569)	(1,471,637)
18.4	Net (Increase) Decrease in Other Assets	(149,793)	1,738,734
18.5	Net (Increase) Decrease in Regulatory Asset for Pension Plan	9,750,447	(11,915,275)
18.6	Change in Pension and Benefit Assets/Liabilities	(12,619,807)	8,363,881
18.7	Net (Increase) Decrease in Accumulated Other Comprehensive Income	(93,583)	439,172

22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	412,152,771	101,175,807
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(405,366,616)	(362,747,305)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	6,613	5,678
30	(Less) Allowance for Other Funds Used During Construction	(13,994,536)	(6,777,693)
31	Other (provide details in footnote):		
31.1	Non Cash Changes to Utility Plant		
31.2	Customer Advances for Construction	587,648	2,448,322
31.3	Contributions in Aid of Construction	8,924,262	10,111,913
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(381,853,557)	(343,403,699)
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	2,416	2,193
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		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(381,851,141)	(343,401,506)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	394,480,002	250,000,000

62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Contributions from parent		465,000,000
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Net (repayments of) proceeds from Notes Payable to Associated Companies	(70,000,000)	70,000,000
70	Cash Provided by Outside Sources (Total 61 thru 69)	324,480,002	785,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)	(250,000,000)	(264,980,000)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Payments for Finance Lease Obligations	(7,442,597)	(7,095,721)
76.2	Deferred Financing and Debt Issuance Costs	(1,732,980)	(1,791,768)
76.3	Payments for Notes Payable to Associated Companies		
78	Net Decrease in Short-Term Debt (c)		(159,000,000)
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(100,000,000)	(70,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(34,695,575)	282,132,511
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)	(4,393,945)	39,906,812
88	Cash and Cash Equivalents at Beginning of Period	56,094,475	16,187,663
90	Cash and Cash Equivalents at End of Period	51,700,530	56,094,475

[illegible]



SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES  
NOTES TO FINANCIAL STATEMENTS

General

The notes on 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 period ended December 31, 2023 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, together with its subsidiaries ("Sierra Pacific"), is a wholly owned subsidiary of NV Energy, Inc. ("NV Energy"), a holding company that also owns Nevada Power Company and its subsidiaries ("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 Berkshire Hathaway Energy Company ("BHE"). BHE is a holding company based in Des Moines, Iowa that owns subsidiaries principally engaged in energy businesses. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. ("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 are not necessary limited to, the accounting for and classification of:

- The requirement to report deferred tax assets and liabilities separately rather than a single amount.
- The classification of cost of removal as accumulated depreciation rather than regulatory liabilities.
- The removal of certain tax liabilities related to the accounting for uncertain tax positions as deferred income taxes and deferred credits.
- The classification of certain assets and liabilities as noncurrent instead of current.
- The classification of certain items as revenue rather than purchased power expense.
- The classification of income taxes as operating expense rather than income tax expense.
- The classification of certain regulatory liabilities as regulatory assets.
- The classification of operating and finance lease assets as plant rather than other assets.
- Certain other reclassifications of balance sheet, income statement and cash flow amounts have been made in order to conform to the FERC basis of presentation. These reclassifications had no effect on net income.

Use of Estimates in Preparation of Financial Statements

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

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) ("AOCI").

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 and Cash Equivalents and Restricted Cash and Cash Equivalents

Cash equivalents consist of funds invested in money market mutual funds, U.S. 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 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 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, 2023	December 31, 2022
Cash (131)	\$ 3	\$ —
Temporary cash investments (136)	41	49
Total cash and cash equivalents	44	49
Restricted cash and cash equivalents (128)	8	7
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 52	\$ 56

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):

	2023	2022
Beginning balance	\$ 2	\$ 1
Charged to operating costs and expenses, net	4	2
Write-offs, net	(3)	(1)
Ending balance	\$ 3	\$ 2

Derivatives

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

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

For Sierra Pacific's derivative contracts, the settled amount is generally included in operating expenses. Accordingly, the net marked-to-market and losses associated with derivative contracts are presented on contracts that are designated for a derivative asset and marked-to-market. Similarly, net operating expenses are presented on contracts that are designated as liabilities. For a derivative contract not marked-to-market, the net change in

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 \$95 million and \$69 million as of December 31, 2023 and 2022, respectively, and fuel, which includes coal stock, stored natural gas and fuel oil, totaling \$22 million and \$10 million as of December 31, 2023 and 2022, 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 Public Utilities Commission of Nevada ("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 2023 and 2022 was 6.85% and 5.52%, respectively, for electric, 5.75% and 5.09%, respectively, for natural gas and 6.76% and 5.23%, respectively, 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

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 when 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, 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.

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, 2023 and 2022, trade receivables, net on the Consolidated Balance Sheets relate substantially to Customer Revenue, including unbilled revenue of \$95 million and \$94 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 using the effective interest method.

Income Taxes

Berkshire Hathaway includes Sierra Pacific in its consolidated U.S. federal income tax return. Consistent with established regulatory practice, Sierra Pacific's provision for income taxes has been computed on a stand-alone 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 associated with components of other comprehensive income ("OCI") are charged or credited directly to OCI. Changes in deferred income tax assets and liabilities 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 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.

New Accounting Pronouncements

In November 2023, the FASB issued ASU No. 2023-07, Segment Reporting Topic 280, "Segment Reporting—Improvements to Reportable Segment Disclosures" which allows disclosure of one or more measures of segment profit or loss used by the chief operating decision maker to allocate resources and assess performance. Additionally, the standard requires enhanced disclosures of significant segment expenses and other segment items as well as incremental qualitative disclosures on both an annual and interim basis. This guidance is effective for annual reporting periods beginning after December 15, 2023, and interim reporting periods after December 15, 2024. Early adoption is permitted and retrospective application is required for all periods presented. Sierra Pacific is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

In December 2023, the FASB issued ASU No. 2023-09, Income Taxes Topic 740, "Income Tax—Improvements to Income Tax Disclosures" which requires enhanced disclosures, including specific categories and disaggregation of information in the effective tax rate reconciliation, disaggregated information related to income taxes paid, income or loss from continuing operations before income tax

In December 2023, the FASB issued ASU No. 2023-07, Income Taxes (Topic 740), "Income Tax - Improvements to Income Tax Disclosures," which requires enhanced disclosures, including specific categories and disaggregation of information in the effective tax rate reconciliation, disaggregated information related to income taxes paid, income or loss from continuing operations before income tax expense or benefit, and income tax expense or benefit from continuing operations. This guidance is effective for annual reporting periods beginning after December 15, 2024. Early adoption is permitted and should be applied on a prospective basis, however retrospective application is permitted. Sierra Pacific is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

Subsequent Events

Sierra Pacific’s management has evaluated the impact of events occurring after December 31, 2023, up to February 23, 2024, the date that Sierra Pacific’s GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 15, 2024. 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 (in millions):

	Depreciable Life	As of	
		December 31, 2023	December 31, 2022
Utility plant:			
Electric generation	25 - 70 years	\$ 1,313	\$ 1,298
Electric transmission	50 - 76 years	1,023	993
Electric distribution	20 - 76 years	2,074	1,983
Electric general and intangible plant	5 - 65 years	247	219
Natural gas distribution	35 - 70 years	537	455
Natural gas general and intangible plant	5 - 65 years	17	15
Common general	5 - 65 years	376	380
Utility plant		5,587	5,343
Accumulated depreciation and amortization		(2,091)	(1,992)
		3,496	3,351
Construction work-in-progress		326	236
Property, plant and equipment, net		\$ 3,822	\$ 3,587

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, 2023, 2022 and 2021 was 3.3%, 3.0% and 3.1%, 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 2022.

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, 2023 (dollars in millions):

	Sierra Pacific's Share	Utility Plant	Accumulated Depreciation	Construction Work-in- Progress
Valmy Generating Station	50%	\$ 405	\$ 351	\$ 4
ON Line Transmission Line	6%	43	14	—
Valmy Transmission	50%	4	2	5
Total		\$ 452	\$ 367	\$ 9

Leases

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

	2023	2022
Right-of-use assets:		
Operating leases	\$ 16	\$ 16
Finance leases	100	105
Total right-of-use assets	\$ 116	\$ 121
Lease liabilities:		
Operating leases	\$ 15	\$ 15
Finance leases	103	108
Total lease liabilities	\$ 118	\$ 123

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

	2023	2022
Variable	\$ 99	\$ 103
Operating	2	1
Finance:		
Amortization	5	5
Interest	8	8
Total lease costs	\$ 114	\$ 117

Weighted-average remaining lease term (years):

Operating leases	24.6	26.0
Finance leases	27.6	28.2

Weighted-average discount rate:		
Operating leases	5.0 %	5.0 %
Finance leases	8.4 %	8.4 %

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

	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ (2)	\$ (1)
Operating cash flows from finance leases	(8)	(9)
Financing cash flows from finance leases	(7)	(7)
Right-of-use assets obtained in exchange for lease liabilities:		
Operating leases	\$ 1	\$ 1
Finance leases	3	1

Sierra Pacific has the following remaining lease commitments as of December 31, 2023 (in millions):

	Operating	Finance	Total
2024	\$ 1	\$ 16	\$ 17
2025	1	16	17
2026	1	15	16
2027	1	13	14
2028	1	12	13
Thereafter	23	127	150
Total undiscounted lease payments	28	199	227
Less - amounts representing interest	(13)	(96)	(109)
Lease liabilities	<u>\$ 15</u>	<u>\$ 103</u>	<u>\$ 118</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. 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 \$117 million and \$107 million were included on the Balance Sheets as of December 31, 2023 and 2022, respectively, for these leases. See Note 2 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	2023	2022
Natural disaster protection plan	1 year	\$ 78	\$ 69
Deferred energy costs	1 year	77	277
Merger costs from 1999 merger	23 years	60	63
Employee benefit plans <sup>(1)</sup>	8 years	48	57
Deferred operating costs	4 years	25	35
Other	Various	93	110
Total regulatory assets		<u>\$ 381</u>	<u>\$ 611</u>
Reflected as:			
Current assets		\$ 161	\$ 357
Noncurrent assets		220	254
Total regulatory assets		<u>\$ 381</u>	<u>\$ 611</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 \$132 million and \$143 million as of December 31, 2023 and 2022, 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, unrealized losses on regulated derivative contracts, AROs and losses on reacquired debt.

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	2023	2022
Deferred income taxes <sup>(1)</sup>	Various	\$ 206	\$ 223
Cost of removal <sup>(2)</sup>	31 years	211	200
Other	Various	22	32
Total regulatory liabilities		<u>\$ 439</u>	<u>\$ 455</u>

Reflected as:			
Current liabilities	\$	15	\$ 19
Noncurrent liabilities		424	436
Total regulatory liabilities	\$	439	\$ 455

(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.

Regulatory Rate Review

In February 2024, Sierra Pacific filed electric and gas regulatory rate reviews with the PUCN that requested annual revenue increases of \$94.7 million, or 8.8% and \$11.1 million, or 4.9%, respectively. Orders are expected by the third quarter of 2024 and, if approved, would be effective October 1, 2024.

Short-term Debt and Credit Facilities

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

Sierra Pacific has a \$400 million secured credit facility expiring in June 2026 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 Secured Overnight Financing 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, 2023 and 2022, Sierra Pacific had no borrowings outstanding under the credit facility. Amounts due under Sierra Pacific's credit facility are collateralized by Sierra Pacific's general and refunding mortgage bonds. The credit facility requires Sierra Pacific's ratio of debt, including current maturities, to total capitalization not exceed 0.65 to 1.0 as of the last day of each quarter.

As of December 31, 2023, Sierra Pacific had \$50 million of letter of credit capacity under its \$400 million secured credit facility, of which no amount was outstanding.

As of December 31, 2022, Sierra Pacific had \$75 million of letter of credit capacity under its \$250 million secured credit facility, of which no amount was outstanding.

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):

	Par Value	2023	2022
General and refunding mortgage securities:			
3.375% Series T, due 2023	\$ —	\$ —	\$ 249
2.600% Series U, due 2026	400	398	397
6.750% Series P, due 2037	252	254	254
4.710% Series W, due 2052	250	248	248
5.900% Series 2023A, due 2054	400	393	—
Total long-term debt	\$ 1,302	\$ 1,293	\$ 1,148
Reflected as:			
Current portion of long-term debt		\$ —	\$ 250
Long-term debt		1,293	898
Total long-term debt		\$ 1,293	\$ 1,148

Annual Payment on Long-Term Debt

The annual repayments of long-term debt for the years beginning January 1, 2024 and thereafter, are as follows (in millions):

2026	\$ 400
2029 and thereafter	902
Total	1,302
Unamortized premium, discount and debt issuance cost	(9)
Total	\$ 1,293

In February 2024, Sierra Pacific entered into a re-offering of the following series of fixed-rate tax exempt bonds: \$75 million of Washoe County, Nevada Water Facilities Refunding Revenue Bonds, Series 2016F, due 2036; \$60 million of Washoe County, Nevada Gas and Water Facilities Refunding Revenue Bonds, Series 2016B, due 2036; \$30 million of Humboldt County, Nevada Pollution Control Refunding Revenue Bonds, Series 2016B, due 2029; \$30 million of Washoe County, Nevada Water Facilities Refunding Revenue Bonds, Series 2016C, due 2036; \$20 million of Humboldt County, Nevada Pollution Control Refunding Revenue Bonds, Series 2016A due 2029; and \$20 million of Washoe County, Nevada Water Facilities Refunding Revenue Bonds, Series 2016G, due 2036. The Humboldt County Series 2016A and Series 2016B bonds were offered at a term rate of 3.550%. The Washoe County Series 2016B and Series 2016G bonds were offered at a fixed rate of 3.625% and the Washoe County Series 2016C and Series 2016F bonds were offered at a fixed rate of 4.125%. Sierra Pacific previously purchased the bonds as required by the bond indentures. Sierra Pacific used the net proceeds of the re-offering for general corporate purposes.

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, 2023, approximately \$4.9 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):

	2023	2022
Current – Federal	\$ 72	\$ (12)
Deferred – Federal	(57)	31
Investment tax credits	1	—
Total income tax expense	\$ 16	\$ 19

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:

2023

2022

	2023	2022
Federal statutory income tax rate	21 %	21 %
Effects of ratemaking	(9)	(7)
Other	—	—
Effective income tax rate	12 %	14 %

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

	2023	2022
<b>Deferred income tax assets:</b>		
Regulatory liabilities	\$ 62	\$ 63
Operating and finance leases	25	26
Customer advances	16	17
Unamortized contract value	3	6
Other	5	6
Total deferred income tax assets	111	118
<b>Deferred income tax liabilities:</b>		
Property-related items	(376)	(387)
Regulatory assets	(100)	(135)
Operating and finance leases	(24)	(25)
Other	(15)	(16)
Total deferred income tax liabilities	(515)	(563)
Net deferred income tax liability	\$ (404)	\$ (445)

The U.S. Internal Revenue Service has closed or effectively settled its examination of Sierra Pacific's income tax return through the short year ended December 31, 2013. The closure of examinations, or the expiration of the statute of limitations, may not preclude the U.S. Internal Revenue Service from adjusting the federal net operating loss carryforward utilized in a year for which the statute of limitations 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, 2023, 2022 and 2021. Sierra Pacific contributed \$1 million to the Non-Qualified Pension Plans for the years ended December 31, 2023, 2022 and 2021. Sierra Pacific contributed \$3 million, \$5 million, and \$1 million to the Other Post Retirement Plans for the years ended December 31, 2023, 2022, and 2021 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):

	2023	2022
Qualified Pension Plan -		
Other non-current assets	\$ 53	\$ 43
Non-Qualified Pension Plans:		
Other current liabilities	(1)	(1)
Other long-term liabilities	(5)	(5)
Other Postretirement Plans:		
Other non-current assets	1	—
Other long-term liabilities	—	(2)

Asset Retirement Obligations

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

Sierra Pacific does not recognize liabilities for AROs for which the fair value cannot be reasonably estimated. Due to the indeterminate removal date, the fair value of the associated liabilities on certain generation, transmission, distribution and other assets cannot currently be estimated, and no amounts are recognized on the Financial Statements other than those included in the cost of removal regulatory liability established via approved depreciation rates in accordance with accepted regulatory practices. These accruals totaled \$211 million and \$200 million as of December 31, 2023 and 2022, respectively.

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

	2023	2022
Asbestos	\$ 5	\$ 5
Evaporative ponds and dry ash landfills	3	3
Solar-powered generating facilities	1	—
Other	3	3
Total asset retirement obligations	\$ 12	\$ 11

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

	2023	2022
<b>Beginning balance</b>	\$ 11	\$ 11
Additions	1	—
<b>Ending balance</b>	\$ 12	\$ 11

Reflected as -		
Other long-term liabilities	\$ 12	\$ 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 Fair Value Measurements Note 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	Current Liabilities	Other Long-term Liabilities	Total
As of December 31, 2023				
Not designated as hedging contracts <sup>(1)</sup> :				
Total derivatives - commodity liabilities	\$ —	\$ (16)	\$ —	\$ (16)
As of December 31, 2022				
Not designated as hedging contracts <sup>(1)</sup> :				
Commodity assets	\$ 8	\$ —	\$ —	\$ 8
Commodity liabilities	—	(14)	(7)	(21)
Total derivatives - net basis	\$ 8	\$ (14)	\$ (7)	\$ (13)

(1) Sierra Pacific's commodity derivatives not designated as hedging contracts are included in regulated rates. As of December 31, 2023 and 2022, a regulatory asset of \$16 million and \$13 million, respectively, was recorded related to the net derivative liability of \$16 million and \$13 million, respectively.  
Derivative Contract Volumes

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	2023	2022
Electricity purchases	Megawatt hours	—	1
Natural gas purchases	Decatherms	55	52

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, 2023, 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 \$1 million and \$— million as of December 31, 2023 and 2022, 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 Financial Statements 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):

	Level 1	Input Levels for Fair Value Measurements Level 2	Level 3	Total
As of December 31, 2023:				
Assets:				
Money market mutual funds	\$ 41	\$ —	\$ —	\$ 41
Investment funds	1	—	—	1
	\$ 42	\$ —	\$ —	\$ 42

<b>Liabilities - commodity derivatives</b>	\$	—	\$	—	\$	(16)	\$	(16)
<b><u>As of December 31, 2022:</u></b>								
<b>Assets:</b>								
Commodity derivatives	\$	—	\$	—	\$	8	\$	8
Money market mutual funds		49		—		—		49
Investment funds		1		—		—		1
	\$	50	\$	—	\$	8	\$	58
<b>Liabilities - commodity derivatives</b>	\$	—	\$	—	\$	(21)	\$	(21)

Sierra Pacific's investments in money market mutual funds and investment funds 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, 2023, 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.

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):

	2023	2022
<b>Beginning balance</b>	\$ (13)	\$ (33)
Changes in fair value recognized in regulatory assets	(50)	(21)
Settlements	47	41
<b>Ending balance</b>	<u>\$ (16)</u>	<u>\$ (13)</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 carrying value of Sierra Pacific's variable-rate long-term debt approximates fair value because of the frequent repricing of these instruments at market rates. The following table presents the carrying value and estimated fair value of Sierra Pacific's long-term debt as of December 31 (in millions):

	2023		2022	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,293	\$ 1,311	\$ 1,148	\$ 1,111

#### Commitments and Contingencies

##### Commitments

Sierra Pacific has the following firm commitments that are not reflected on the Balance Sheet. Minimum payments as of December 31, 2023 are as follows (in millions)::

	2024	2025	2026	2027	2028	2029 and Thereafter	Total
<b><u>Contract type:</u></b>							
Purchased electricity contracts - commercially operable	\$ 124	\$ 119	\$ 120	\$ 112	\$ 106	\$ 1,471	\$ 2,052
Purchased electricity contracts - non-commercially operable	—	9	25	41	54	1,576	1,705
Fuel contracts	90	43	26	26	26	81	292
Construction commitments	40	154	305	31	1	—	531
Transmission	32	12	—	—	—	—	44
Easements	2	2	2	2	2	31	41
Maintenance, service and other contracts	7	15	15	1	1	3	42
Total commitments	<u>\$ 295</u>	<u>\$ 354</u>	<u>\$ 493</u>	<u>\$ 213</u>	<u>\$ 190</u>	<u>\$ 3,162</u>	<u>\$ 4,707</u>

##### Purchased Electricity Contracts - Commercially Operable

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 2026 to 2048. 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 Note 5 for further discussion of Sierra Pacific's lease commitments.

##### Purchased Electricity Contracts - Non-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.

##### Fuel Contracts

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

##### Construction Commitments

Sierra Pacific's construction commitments included in the table above relate to firm commitments and include costs associated with a solar photovoltaic facility project, solar photovoltaic panels for future projects, the planned Greenlink Nevada transmission expansion project that will be developed in western and northern Nevada and other certain plant projects. The solar project, pending PUCN approval, is a 400-MW solar photovoltaic facility with an additional 400 MWs of co-located battery storage that would be developed in Churchill County, Nevada.

##### Transmission



Sierra Pacific has contracts for the right to transmit electricity over other entities' transmission lines to facilitate delivery to Sierra Pacific's customers.

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, 2023, 2022 and 2021.

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 2046.

Environmental Laws and Regulations

Sierra Pacific is subject to federal, state and local laws and regulations regarding air quality, climate change, emissions performance standards, water quality, coal ash disposal and other environmental matters that have the potential to impact its 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.

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):

	2023			2022		
	Electric	Natural Gas	Total	Electric	Natural Gas	Total
Customer Revenue:						
Retail:						
Residential	\$ 421	\$ 143	\$ 564	\$ 365	\$ 105	\$ 470
Commercial	385	64	449	333	45	378
Industrial	299	27	326	229	16	245
Other	5	1	6	6	1	7
Total fully bundled	1,110	235	1,345	933	167	1,100
Distribution only service	5	—	5	5	—	5
Total retail	1,115	235	1,350	938	167	1,105
Wholesale, transmission and other	78	—	78	86	—	86
Total Customer Revenue	1,193	235	1,428	1,024	167	1,191
Other revenue	1	2	3	1	1	2
Total operating revenue	\$ 1,194	\$ 237	\$ 1,431	\$ 1,025	\$ 168	\$ 1,193

Supplemental Cash Flow Disclosures

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

	2023	2022
Supplemental disclosure of cash flow information:		
Interest paid, net of amounts capitalized	\$ 49	\$ 45
Income taxes (refunded) paid	(56)	(1)
Supplemental disclosure of non-cash investing and financing transactions:		
Accruals related to property, plant and equipment additions	51	57
Right-of-use assets obtained in exchange for lease liabilities	4	—

Related Party Transactions

Sierra Pacific has an intercompany administrative services agreement with BHE and its subsidiaries. Amounts charged to Sierra Pacific under this agreement, either directly or through NV Energy, totaled \$27 million, \$23 million and \$14 million for the years ended December 31, 2023, 2022 and 2021. Amounts charged to Sierra Pacific in 2023 and 2022 primarily relate to information technology projects billed at a consolidated level and passed through to affiliates. Sierra Pacific provided electricity to Nevada Power of \$70 million, \$86 million and \$43 million for the years ended December 31, 2023, 2022 and 2021, respectively. Receivables associated with these transactions were \$1 million and \$5 million as of December 31, 2023 and 2022, respectively. Sierra Pacific purchased electricity from Nevada Power of \$230 million, \$362 million and \$179 million for the years ended December 31, 2023, 2022 and 2021, respectively. Payables associated with these transactions were \$10 million and \$41 million as of December 31, 2023 and 2022, respectively.

Sierra Pacific incurs intercompany administrative and shared facility costs with NV Energy and Nevada Power. These transactions are governed by an intercompany service agreement and are priced at cost. NV Energy provided services to Sierra Pacific of \$5 million for the years ending December 31, 2023, 2022 and 2021, respectively. Sierra Pacific provided services to Nevada Power of \$19 million, \$16 million, and \$15 million for the years ended December 31, 2023, 2022 and 2021, respectively. Nevada Power provided services to Sierra Pacific of \$28 million, \$25 million, and \$25 million for the years ended December 31, 2023, 2022 and 2021, respectively. Sierra Pacific provided services to NV Energy of \$1 million, \$1 million, and \$— million for the years ended December 31, 2023, 2022 and 2021, respectively. As of December 31, 2023 and 2022, Sierra Pacific's Balance Sheets included amounts due to NV Energy of \$24 million and \$47 million, respectively. There were no receivables due from NV Energy as of December 31, 2023 and 2022. In November 2022, Sierra Pacific entered into a \$100 million unsecured note with NV Energy payable upon demand and \$— million and \$70 million was outstanding as of December 31, 2023 and 2022, respectively. As of December 31, 2023 and 2022, Sierra Pacific's Balance Sheets included payables due to Nevada Power of \$— million and \$33 million, respectively. There were \$20 million and \$— million receivables due from Nevada Power as of December 31, 2023 and 2022.

Sierra Pacific is party to a tax-sharing agreement with NV Energy and NV Energy is part of the Berkshire Hathaway consolidated U.S. federal income tax return. Federal income taxes payable to NV Energy were \$4 million as of December 31, 2023 and federal income taxes receivable from NV Energy were \$11 million as of December 31, 2022. Sierra Pacific made cash payments of \$55 million for federal income taxes for the year ended December 31, 2023 and received cash refunds of \$1 million and \$3 million for federal income taxes for the years ended December 31, 2022 and 2021, respectively.

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.

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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		(1,035,888)					(1,035,888)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value		439,172					439,172		
4	Total (lines 2 and 3)		439,172					439,172	117,551,997	117,991,169
5	Balance of Account 219 at End of Preceding Quarter/Year		(596,716)					(596,716)		
6	Balance of Account 219 at Beginning of Current Year		(596,716)					(596,716)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value		(93,583)					(93,583)		
9	Total (lines 7 and 8)		(93,583)					(93,583)	117,464,073	117,370,490
10	Balance of Account 219 at End of Current Quarter/Year		(690,299)					(690,299)		

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4		
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)	5,574,980,867	4,647,360,242	553,629,771				373,990,854
4	Property Under Capital Leases	117,243,579	117,243,579					
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	5,692,224,446	4,764,603,821	553,629,771				373,990,854
9	Leased to Others							
10	Held for Future Use	13,342,852	12,877,258	465,594				
11	Construction Work in Progress	325,909,136	279,602,117	1,941,979				44,365,040
12	Acquisition Adjustments	(1,280,101)	(1,280,101)					
13	Total Utility Plant (8 thru 12)	6,030,196,333	5,055,803,095	556,037,344				418,355,894
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,294,487,988	1,852,478,306	232,608,527				209,401,155
15	Net Utility Plant (13 less 14)	3,735,708,345	3,203,324,789	323,428,817				208,954,739
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,077,186,389	1,816,633,528	222,204,358				38,348,503
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	215,404,152	34,094,028	10,257,472				171,052,652
22	Total in Service (18 thru 21)	2,292,590,541	1,850,727,556	232,461,830				209,401,155
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							

26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation	1,897,447	1,750,750	146,697				
29	Amortization							
30	Total Held for Future Use (28 & 29)	1,897,447	1,750,750	146,697				
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,294,487,988	1,852,478,306	232,608,527				209,401,155

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.  
2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.  
3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.  
4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.  
5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.  
6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of 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.  
7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.  
8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.  
9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

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						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	43,125,230	4,559,532				47,684,762
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	43,125,230	4,559,532				47,684,762
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	319,244,562	762,359	(192,527)			320,199,448
11	(313) Engines and Engine-Driven Generators	4,172,742	14,739,050	(1,947,507)			20,859,299
12	(314) Turbogenerator Units	102,962,370	788,086	(350,697)		11,754,881	115,856,034
13	(315) Accessory Electric Equipment	70,149,378	519,601	(52,315)		858,938	71,580,232
14	(316) Misc. Power Plant Equipment	12,155,141	(26,187)	(3,835)		(1,599,678)	10,533,111
15	(317) Asset Retirement Costs for Steam Production		(238,748)			1,579,622	1,340,874
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	596,548,154	16,544,161	(2,546,881)		12,593,763	628,232,959
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	50,097,363	418,761	(1,244,765)			51,760,889
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	442,561,545	3,386,605	(10,586,969)			456,535,119
42	(345) Accessory Electric Equipment	70,795,290	4,285,619	(2,932,076)			78,012,985
43	(346) Misc. Power Plant Equipment	34,191,644	29,558	(107,617)			34,328,819
44	(347) Asset Retirement Costs for Other Production	149,383	624,730				774,113
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	725,402,874	8,745,273	(14,871,427)			749,019,574
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,321,951,028	25,289,434	(17,418,308)		12,593,763	1,377,252,533
47	3. Transmission Plant						
48	(350) Land and Land Rights	70,053,263	2,547,378				72,600,641
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	19,690,830	4,212			(109,349)	19,585,693
50	(353) Station Equipment	381,070,888	6,132,782	(497,687)		(11,321,015)	376,380,342
51	(354) Towers and Fixtures	155,606,275	12,745,464	(26,391)		(2,789,144)	165,588,986
52	(355) Poles and Fixtures	126,239,414	6,350,888	(254,742)		2,789,144	135,634,188
53	(356) Overhead Conductors and Devices	194,866,038	3,541,852	(297,816)			198,705,706
54	(357) Underground Conduit	7,575,932					7,575,932

55	(358) Underground Conductors and Devices	13,580,143	(a)(2,130)				13,578,013
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)	969,802,021	31,320,446	(1,076,636)		(11,430,364)	990,768,739
59	4. Distribution Plant						
60	(360) Land and Land Rights	16,268,983	3,458,465				19,727,448
61	(361) Structures and Improvements	4,297,105	2,679				4,299,784
62	(362) Station Equipment	322,022,584	6,565,088	(206,101)		46,840	328,840,613
63	(363) Energy Storage Equipment – Distribution	17,285,132					17,285,132
64	(364) Poles, Towers, and Fixtures	295,933,985	32,764,360	(2,119,599)			330,817,944
65	(365) Overhead Conductors and Devices	202,981,971	7,050,797	(1,140,254)			211,173,022
66	(366) Underground Conduit	89,859,056	4,507,258	(451,748)			94,818,062
67	(367) Underground Conductors and Devices	407,859,554	9,435,839	(621,103)			417,916,496
68	(368) Line Transformers	306,863,317	16,460,154	(2,255,880)			325,579,351
69	(369) Services	200,169,702	16,154,639	(67,613)			216,391,954
70	(370) Meters	54,377,633	2,152,163	(16,815)			56,546,611
71	(371) Installations on Customer Premises	9,997,029	1,433,546	(3,918,184)			15,348,759
72	(372) Leased Property on Customer Premises	159,711	158,161	(54,177)			372,049
73	(373) Street Lighting and Signal Systems	50,891,304	2,875,474	(1,212,761)			54,979,539
74	(374) Asset Retirement Costs for Distribution Plant	578,958	519,114				1,098,072
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,979,546,024	103,537,737	(12,064,235)		46,840	2,095,194,836
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	29,993,317	1,102,591	(8,417)			31,104,325

88	(391) Office Furniture and Equipment	4,945,216	512,892	(758,254)			6,216,362
89	(392) Transportation Equipment	27,311,051	2,922,513	(40,941)		129,331	30,403,836
90	(393) Stores Equipment	35,225	18,145				53,370
91	(394) Tools, Shop and Garage Equipment	7,044,865	3,465,923				10,510,788
92	(395) Laboratory Equipment	2,199,535	416,625				2,616,160
93	(396) Power Operated Equipment	3,038,786	2,471,510	(751,590)		(198,718)	6,063,168
94	(397) Communication Equipment	98,500,303	4,540,020	(8,593,834)		17,358,977	128,993,134
95	(398) Miscellaneous Equipment	1,353,022	191,397	(21,638)			1,566,057
96	SUBTOTAL (Enter Total of lines 86 thru 95)	176,076,773	15,641,616	(10,174,674)		17,289,590	219,182,653
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	83,174	2,122				85,296
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	176,159,947	15,643,738	(10,174,674)		17,289,590	219,267,949
100	TOTAL (Accounts 101 and 106)	4,490,584,250	180,350,887	(40,733,853)		18,499,829	4,730,168,819
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	4,490,584,250	180,350,887	(40,733,853)		18,499,829	4,730,168,819



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA
---------------

<a href="#">(a)</a> Concept: UndergroundConductorsAndDevicesTransmissionPlantAdditions
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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	Substation Land	12/31/2021	12/31/2024	7,255,424	
3					
4					
21	Other Property:				
22	Fiber Optics (Media Conduit)	12/31/1999	12/31/2024	1,873,758	
23	Substation Transformer	12/31/2010	12/31/2024	3,748,076	
47	TOTAL				12,877,258

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: 04/15/2024	Year/Period of Report End of: 2023/ 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	Walker River Substation	32,701,961		
2	Ceresola Solar Panels	31,214,664		
3	Esmeralda 525/230kV Substation	14,697,787		
4	Lander 525/230 kV Substation	13,427,863		
5	Sierra 400 MW BESS	12,120,864		
6	Comstock.AYX - Substation	8,778,147		
7	Rob Summit-Walker River Termnl	7,912,368		
8	Tracy Underrated Brkr Repl	7,613,235		
9	Esmeralda-Sagebrush 525kV Line	6,863,450		
10	Esmeralda-Walker River Line	6,679,845		
11	Bordertown to Cal Sub 120kV	6,247,622		
12	GRN SPPC ALLOC SAGE SUB (UT)	6,121,010		
13	Rob Summit-Walker River Env	5,811,202		
14	T3 Underground Circ Water Pipi	5,512,044		
15	ComMeadow-WalkerRiver#2Comm-PE	5,419,755		
16	E Tracy Physical Security Impv	5,389,843		
17	Esmeralda Substation Buildout	5,171,291		
18	Lander 525/230 kV Sub Buildout	5,066,236		
19	GRN SPPC ALLOC NW-SAGE (DA)	5,015,212		
20	W Tie Ft Churchill 500 kV Sub	4,892,674		
21	Topaz Xfmr Addn: Sub	4,423,704		
22	Esmeralda-Walker River Env	4,368,222		
23	Bordertown to Cal Sub - Border	4,071,067		
24	2309 Line Clearance	3,546,304		
25	Chucker Capacitor Bank_TS	3,427,876		
26	BORDERTOWN TO CAL SUB 120KV LI	3,409,126		
27	146 Line Rebuild	3,382,910		

28	Peavine.AFD - Substation	3,363,785
29	Walker River Sub Land Purchase	3,246,211
30	Peavine.AFD - Land Fee	2,974,076
31	GRN SPPC ALLOC NW SUB (JZ)	2,959,272
32	#601 Line Support for SIL1211	2,941,197
33	FTC Ovation Update	2,666,220
34	Esmeralda-Sagebrush Line Env	2,453,185
35	E-SIL1211-TRANS UB-CPM-NVE	2,383,267
36	Winnemucca Land Purchase	2,312,113
37	Valmy BESS	2,224,538
38	Ormat NY CynOreana 120kV Rbld	2,222,977
39	Valmy Term Additions	2,187,408
40	Maggie Creek Prot Upgrade Proj	2,056,161
41	EMS & DMS Consolidation North	2,029,469
42	SPPC Fleet 360 Camera Upgrade	1,996,135
43	East Tracy Ballistic Walls	1,858,445
44	Generic Allocation Project	1,632,175
45	Mira Loma-Walker River Termnls	1,631,050
46	E-LCH212 HOLYOKE DR UG REBUILD	1,618,690
47	E-512 LINE TO 512R1 TO LUNING	1,532,094
48	Co IG Valmy Sub Equipment Repl	1,523,538
49	Stockyard Station_Land Purchas	1,432,122
50	GFD Substation Rebuild	1,377,955
51	Pumpkin Hollow 120kV Service -	1,377,187
52	Apple - 105 Line Rebuild	1,318,468
53	Cmstk Mdws W.TCY 345 Lands	1,275,468
54	Rob Summit-Walker River Line	1,163,448
55	RP2038 - DERMS	1,160,025
56	E-ODDIE BLVD SPARKS LIMITS TO	1,142,606
57	HBV Replacement Breakers	1,104,452
58	Cmstk Mdw 345/120 XFMR	1,063,059
59	Hilltop Prot Upgr	1,031,456
60	TR1147_TR8-9 Condensate Line S	1,029,523
61	Holding W O -Cust Advances E&G	(1,124,172)
62	GRN SPPC Alloc Esmer-Sage (K3)	(6,745,560)

63	GRN SPPC Alloc Esmer-WR (AKQ)	(7,890,379)
64	ONL SPPC Balancing 356	(8,159,828)
65	GRN SPPC Alloc WR-RS (AH7)	(10,786,221)
66	GRN SPPC Alloc Lander Sub(AKX)	(12,419,291)
67	GRN SPPC Alloc Esmer Sub (AQ)	(13,947,688)
68	GRN SPPC Alloc WR Sub (AJB)	(26,386,328)
69	Projects Under \$1M	81,487,527
43	Total	279,602,117

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: 04/15/2024		Year/Period of Report End of: 2023/ Q4	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)								
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.								
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	1,736,669,793	1,735,107,826	1,561,967				
2	Depreciation Provisions for Year, Charged to							
3	(403) Depreciation Expense	126,953,601	126,953,601					
4	(403.1) Depreciation Expense for Asset Retirement Costs							
5	(413) Exp. of Elec. Plt. Leas. to Others							
6	Transportation Expenses-Clearing	1,743,830	1,743,830					
7	Other Clearing Accounts							
8	Other Accounts (Specify, details in footnote):							
9.1	Other	188,783		188,783				
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	128,886,214	128,697,431	188,783				
11	Net Charges for Plant Retired:							
12	Book Cost of Plant Retired	(40,733,853)	(40,733,853)					
13	Cost of Removal	(5,421,175)	(5,421,175)					
14	Salvage (Credit)	(181,285)	(181,285)					
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(46,336,313)	(46,336,313)					
16	Other Debit or Cr. Items (Describe, details in footnote):							
17.1	Other	(835,416)	(835,416)					
18	Book Cost or Asset Retirement Costs Retired							
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,818,384,278	1,816,633,528	1,750,750				
Section B. Balances at End of Year According to Functional Classification								
20	Steam Production	486,621,049	486,621,049					
21	Nuclear Production							
22	Hydraulic Production-Conventional							
23	Hydraulic Production-Pumped Storage							
24	Other Production	308,609,001	308,609,001					

25	Transmission	330,330,473	330,330,473		
26	Distribution	627,830,617	627,663,529	167,088	
27	Regional Transmission and Market Operation				
28	General	64,993,138	63,409,476	1,583,662	
29	TOTAL (Enter Total of lines 20 thru 28)	1,818,384,278	1,816,633,528	1,750,750	

FOOTNOTE DATA
---------------

(a) Concept: OtherAccounts
Plant held for future use depreciation account 421000.
(b) Concept: OtherAdjustmentsToAccumulatedDepreciation
The (\$0.835M) consists of retirement work in progress and miscellaneous transfers and adjustments.



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.  
2. 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.  
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.  
4. 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.  
5. 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.  
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.  
7. 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).  
8. 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		(3,939)	(2,416)		(6,355)	
42	Total Cost of Account 123.1 \$		Total	(3,939)	(2,416)		(6,355)	

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.  
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	8,965,356	20,807,611	
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)	52,554,142	77,044,346	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	10,971,728	11,144,008	
8	Transmission Plant (Estimated)	773,526	231,851	
9	Distribution Plant (Estimated)	4,464,461	7,186,686	
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)	68,763,857	95,606,891	
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)	(114,996)	(355,686)	
17	Liquid Natural Gas Account 164003	988,139	932,006	
20	TOTAL Materials and Supplies	78,602,356	116,990,822	



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	4						188.50	3	377.00	8	
46	Losses												

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
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	BPA-Lithium Mines NITS	7,007	186201		
3	Ceresola DNR	5,369	186201	30,000	186201
4	LMUD DNR 99620456	508	186201		
5	NVE DNR - Bobcat Ranch	10,231	186201	30,000	186201
6	NVE DNR - Crescent Valley	6,435	186201	30,000	186201
7	Patua (Gradient) TSR 99999680	23,189	186201		
8	Patua (Gradient) TSR 99999682	20,868	186201		
9	Plumas Sierra REC - NITS	2,769	186201		
10	Switch DNR North	9,518	186201		
20	Total	85,894		90,000	
21	Generation Studies				
22	Company BL/BD MMA	325	186201		
23	Company GL/HB/II/IX OPT	1,454	186201		
24	Company GU MMA	809	186201	10,000	186201
25	Company HM MMA	809	186201	10,000	186201
26	Company IF MMA	3,297	186201	10,000	186201
27	Company MH MMA	727	186201		
28	Company MI MMA	654	186201		
29	Company MQ Facilities Study	2,910	186201		
30	Company MX Facilities Study	4,106	186201		
31	Company MX MMA	884	186201		
32	Company MY Facilities Study	6,105	186201		
33	Company NC Facilities Study	14,155	186201		
34	Company ND Facilities Study	9,327	186201		

35	Company NH Facilities Study	2,597	186201		
36	Company NJ Facilities Study	2,976	186201		
37	Company NO Facilities Study	3,453	186201		
38	Company NP Facilities Study	13,079	186201		
39	Company NQ Facilities Study	6,475	186201		
40	Company NR Facilities Study	13,338	186201		
41	Company NS Facilities Study	4,775	186201		
42	Company NU Facilities Study	6,426	186201		
43	Company NV Facilities Study	12,352	186201		
44	Company NW Facilities Study	6,496	186201		
45	Company NX Facilities Study	6,497	186201		
46	Company NZ Facilities Study	12,259	186201		
47	Company OA Facilities Study	9,293	186201		
48	Company OB Facilities Study	11,302	186201		
49	Company OE SIS Re-Study	7,535	186201	75,000	186201
50	Company OF Facilities Study	2,993	186201		
51	Company OG Facilities Study	3,238	186201		
52	Company OI SIS Re-Study	269	186201		
53	Company OK SIS Re-Study	729	186201		
54	Company OL SIS Re-Study	81	186201		
55	Company ON SIS Re-Study	125	186201		
56	Company OO SIS Re-Study	705	186201		
57	Company OP Facilities Study	2,703	186201		
58	Company OQ Facilities Study	3,198	186201		
59	Company OR Facilities Study	2,329	186201		
60	Company OS Facilities Study	3,420	186201		
61	Company OT Facilities Study	3,453	186201		
62	Company OU Facilities Study	3,361	186201		
63	Company OV Facilities Study	3,480	186201		
64	Company OW Facilities Study	3,488	186201		
65	Company OX Facilities Study	3,560	186201		
66	Company OY Facilities Study	3,350	186201		
67	Company OZ SIS Re-Study	885	186201		
68	Company PA SIS Re-Study	1,014	186201		
69	Company PB SIS Re-Study	926	186201		

70	Company PC Facilities Study	3,414	186201		
71	Company PF SIS Re-Study	8,274	186201	75,000	186201
72	Company PG Facilities Study	1,443	186201		
73	Company PI SIS Re-Study	6,109	186201		
74	Company PJ SIS Re-Study	5,664	186201		
75	Company PK SIS Re-Study	927	186201		
76	Company PL Facilities Study	9,567	186201	75,000	186201
77	Company PM SIS Re-Study	589	186201		
78	Company PN SIS Re-Study	5,627	186201		
79	Company PO Facilities Study	2,533	186201		
80	Company PP Facilities Study	4,262	186201		
81	Company PU SIS Re-Study	5,810	186201		
82	Company PV SIS Re-Study	4,948	186201		
83	Company PW SIS Re-Study	118	186201		
84	Company PY Facilities Study	2,704	186201		
85	Company PZ Facilities Study	1,091	186201		
86	Company QA Facilities Study	3,179	186201		
87	Company QB SIS Re-Study	5,086	186201		
88	Company QC SIS Re-Study	5,881	186201		
89	Company QD SIS	884	186201		
90	Company QE SIS	884	186201		
91	Company QF SIS	2,053	186201		
92	Company QG SIS	2,043	186201		
93	Company QH SIS	2,812	186201		
94	Company QI SIS	2,576	186201		
95	Company QJ SIS	2,343	186201		
96	Company QK SIS	1,927	186201		
97	Company QL SIS	1,927	186201		
98	Company QM SIS	2,343	186201		
99	Company QN SIS	2,262	186201		
100	Company QO SIS	716	186201	40,000	186201
39	Total	307,718		295,000	
40	Grand Total	393,612		385,000	

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: 04/15/2024		Year/Period of Report End of: 2023/ Q4	
OTHER REGULATORY ASSETS (Account 182.3)								
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization.								
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)		
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)			
1	<sup>(a)</sup> Refer to footnote for Dkt Nos and Amort period							
2	<sup>(b)</sup> Incremental Rate Case Expenses	3,458,497	3,404,736	254, 419, 928	4,137,760	2,725,473		
3	PG&E Intertie Reconductor	109,107		566	13,093	96,014		
4	PG&E Intertie	131,071		566	23,831	107,240		
5	<sup>(c)</sup> Flexible Prepayment Program	2,653,915	140,734			2,794,649		
6	Piñon Pine Combined Cycle	10,086,262		407	1,571,885	8,514,377		
7	<sup>(d)</sup> Cancelled Major Projects	6,421,538				6,421,538		
8	ON Line Expense Deferral	19,157,836	14,093,089	407	18,959,610	14,291,315		
9	Net Metering Rate Difference	7,066,812	7,118,033	440-4	7,329,326	6,855,519		
10	Deferred Plant Operating Costs	38,925,657	24,664,064	407	35,562,684	28,027,037		
11	Merger Goodwill	62,669,650		930	2,883,950	59,785,700		
12	Renewable Energy Programs	11,530,166	7,001,089	254, 557, 908	12,225,334	6,305,921		
13	<sup>(e)</sup> Energy Efficiency Programs	1,468,074	5,960,624	254, 908	5,705,988	1,722,710		
14	<sup>(f)</sup> Expanded Solar Access Program	197,034	147,030	407	9,343	334,721		
15	SB329 Natural Disaster Protection Plan	68,858,348	53,173,025	407	43,674,898	78,356,475		
16	<sup>(g)</sup> Economic Recovery Transportation Electrification Plan	1,290,671	845,703	254, 419, 426	54,889	2,081,485		
17	Deferred Fuel & Purchased Power	223,996,196	49,829,791	557	216,561,595	57,264,392		
18	Deferred Risk Management	27,111,654	321,030,093	175, 242/44/54,555	327,488,376	20,653,371		
19	<sup>(h)</sup> Equity Component Carry Charges	12,362	283,647	254, 431	22,725	273,284		
20	Regulatory Deferred Income Taxes	38,567,421	11,156,240	254, 282	591,421	49,132,240		
21	<sup>(i)</sup> Business Transformation - Stranded NBV Cost	133,208	9,559			142,767		
22	<sup>(j)</sup> Transportation Electrification Program		1,295,360			1,295,360		
23	<sup>(k)</sup> Pinehaven Litigation		921,439			921,439		



44	TOTAL	523,845,479	501,074,256		676,816,708	348,103,027
----	-------	-------------	-------------	--	-------------	-------------

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Regulatory Dockets and Amortization periods:			
Line No.	Description	PUCN Docket Numbers	Amortization Period
2	Incremental Rate Case Expenses	19-06002/22-06014	01/2020 - 12/2025
3	PG&E Intertie Reconductor	91-7079	01/1996 - 04/2031
4	PG&E Intertie	91-7079	07/1992 - 11/2028
5	Flexible Prepayment Program	14-10019/15-11004/15-11005	See other FN
6	Piñon Pine Combined Cycle	03-12002	06/2004 - 05/2029
7	Cancelled Major Projects	16-06006	See other FN
8	ON Line Expense Deferral	Various	Various
9	Net Metering Rate Difference	17-07026/19-06002	01/2020 - 12/2025
10	Deferred Plant Operating Costs	16-06006	Various
11	Merger Goodwill	Various	Various
12	Renewable Energy Programs	22-03002/23-03006	10/2022 - 09/2024
13	Energy Efficiency Programs	22-03002/23-03006	10/2022 - 09/2024
14	Expanded Solar Access Program	20-12003	See other FN
15	SB329 Natural Disaster Protection Plan	22-03006/23-03004	10/2022 - 09/2024
16	Economic Recovery Transportation Electrification Plan	21-09004	See other FN
17	Deferred Fuel & Purchased Power	22-03002/23-03006	Various
18	Deferred Risk Management	Various	Various
19	Equity Component Carry Charges	Various	See other FN
20	Regulatory Deferred Income Taxes	Various	Various
21	Business Transformation - Stranded NBV Cost	22-06014	See other FN
22	Transportation Electrification Program	22-09006	See other FN
23	Pinehaven Litigation	22-06014	See other FN
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
This regulatory asset represents land which does not amortize.			
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
New category this year. Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.			

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: 04/15/2024		Year/Period of Report End of: 2023/ Q4	
MISCELLANEOUS DEFFERED 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	Pension related deferrals	58,056,415	217,111	219, 228, 926	10,103,625	48,169,901		
2	Federal Tax Corrections Assets		772,972	409	772,972			
3	Suspense Clearing		1,447,394	Various	1,447,394			
4	Asset Retirement Obligations	12,536,233	11,512,798	403, 411	11,526,002	12,523,029		
47	Miscellaneous Work in Progress	3,485,527				6,117,681		
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)							
49	TOTAL	74,078,175				66,810,611		

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
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	223,506,930	220,830,024	
3	Benefits	(5,716,993)	(7,567,915)	
4	Customer Advances	16,385,939	15,882,556	
5	Grossups on CIAC, etc	3,997,055	3,982,518	
6	Regulatory Liabilities	3,047,829	3,088,853	
7	Other	<a href="#">b</a> 37,638,219	32,826,289	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	278,858,979	269,042,325	
9	Gas			
10	ASC 740 - offset to Reg Tax Liab	18,223,539	20,125,433	
11	Benefits	180,620	(107,605)	
12	Customer Advances	418,785	357,069	
13	Grossups on CIAC, etc	293,162	260,856	
14	Regulatory Liabilities	25,292	32,191	
15	Other	<a href="#">b</a> 586,630	683,785	
16	TOTAL Gas (Enter Total of lines 10 thru 15)	19,728,028	21,351,729	
17.1	Valuation Allowance		(77)	
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	298,587,007	290,393,977	
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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes			
	Balance at Beginning of Year		Balance at End of Year
Detail of Electric - Other (Line 7)			
Bad Debt Reserve		(85,323)	35,850
Energy Efficiency Programs		240,253	244,612
Injuries and Damages reserve		991,664	904,379
Interest Rate Swap - Gain Amort		886,938	825,770
Litigation / Contingent Reserve		756,000	—
Mark to Market		7,370,057	4,356,418
Net Operating Loss - States		—	205,408
Operating & Finance Leases		25,828,262	24,672,810
Provision for Rate Refund		99,375	116,199
TRED Trust Reserve		1,550,993	1,464,843
Total Electric - Other (Line 7)	\$	37,638,219	\$ 32,826,289

(b) Concept: AccumulatedDeferredIncomeTaxes			
	Balance at Beginning of Year		Balance at End of Year
Detail of Gas - Other (Line 15)			
Bad Debt Reserve		506,666	603,821
Energy Efficiency Programs		253,896	253,896
Injuries and Damages Reserve		(173,932)	(173,932)
Total Gas - Other (Line 15)	\$	586,630	\$ 683,785

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: 04/15/2024		Year/Period of Report End of: 2023/ Q4		
CAPITAL STOCKS (Account 201 and 204)										
<div>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.</div> <div>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</div> <div>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.</div> <div>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</div> <div>5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.</div> <div>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.</div>										
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	1,000	3.75		1,000	3,750				
7	Total	1,000			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: 2024-04-15	Year/Period of Report End of: 2023/ Q4
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	Beginning Balance Amount			
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders			
4	Ending Balance Amount			
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	Beginning Balance Amount			
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock			
8	Ending Balance Amount			
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)			
10	Beginning Balance Amount			
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock			
12	Ending Balance Amount			
13	Miscellaneous Paid-In Capital (Account 211)			
14	Beginning Balance Amount	1,385,771,103		
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital			
16	Ending Balance Amount	1,385,771,103		
17	Historical Data - Other Paid in Capital			
18	Beginning Balance Amount			
19.1	Increases (Decreases) in Other Paid-In Capital			
20	Ending Balance Amount			
40	Total	1,385,771,103		





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	Bond Repurchase Humboldt SP \$29.75 2016B	222531	(29,750,000)		(216,147)							29,750,000	
18	Bond Repurchased SP \$30 2016C	222523	(30,000,000)		(505,555)							30,000,000	
19	Bond Repurchased SP \$25 2016D	222524	(25,000,000)		(239,889)							25,000,000	
20	Bond Repurchased SP \$25 2016E	222525	(25,000,000)		(299,294)							25,000,000	
21	Bond Repurchased SP \$60.23M 2016B	222527	(60,230,000)		(585,021)	4,569,048						60,230,000	
22	Bond Repurchase SP \$75 2016F	222529	(75,000,000)		(562,186)							75,000,000	
23	Bond Repurchase SP \$20 2016G	222530	(20,000,000)		(171,491)							20,000,000	
24	Subtotal		(343,680,000)		(3,556,355)	4,569,048						343,680,000	
25	Advances from Associated Companies (Account 223)												
26													
27													
28													
29	Subtotal												
30	Other Long Term Debt (Account 224)												
31	6.75% General and Refunding Mtge Notes Series P Due 2037 - PUCN Dkt. 05-10024	224514	(a)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
32	3.375% General and Refunding Mtge Notes Series T Due 2023 - PUCN Dkt. 12-07002	224521	(b)250,000,000					08/15/2013	08/15/2023	08/15/2013	08/15/2023		5,273,382
33	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
34	4.71% General and Refunding Mtge Notes Series Due 2052 - PUCN Dkt. 15-06041	224540	250,000,000		1,580,495			05/31/2022	06/15/2052	05/31/2022	06/15/2052	250,000,000	11,775,000
35	5.90% General and Refunding Mtge Notes Series 2023A Due 2054 - PUCN Dkt. 21-10027	224543	400,000,000		1,232,797		5,520,000	09/15/2023	03/15/2054	09/15/2023	03/15/2054	400,000,000	6,883,333
36	Subtotal		1,625,000,000		11,043,116	(11,281,215)	6,627,750					1,301,742,000	51,324,288
33	TOTAL		1,625,000,000									1,301,742,000	51,324,288

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: OtherLongTermDebtPrincipalAmountIssued
\$73,258,000 of the original \$325,000,000 redeemed December 2009.
(b) Concept: OtherLongTermDebtPrincipalAmountIssued
\$250,000,000 of the original \$250,000,000 redeemed August 2023.

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<div>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.</div> <div>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 field, 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.</div> <div>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.</div>				
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	117,464,073		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Deferred Fuel - Residential	200,296,211		
6	Gross ups on CIAC, Cust Adv. Trenching	2,723,961		
9	Deductions Recorded on Books Not Deducted for Return			
10	Regulatory Assets	12,982,021		
11	Income Tax Expense	16,340,751		
12	Other Deductions Recorded on Books Not Deducted for Return	<sup>(a)</sup> 4,880,909		
14	Income Recorded on Books Not Included in Return			
15	Amortization of Gross-ups	(2,947,022)		
16	Customer Advances	(2,690,939)		
19	Deductions on Return Not Charged Against Book Income			
20	Benefits	(9,254,841)		
21	Depreciation & Property Related	(845,096)		
22	Other Deductions on Return Not in Books	<sup>(b)</sup> (6,016,906)		
27	Federal Tax Net Income	<sup>(c)</sup> 332,933,122		
28	Show Computation of Tax:			
29	Federal Tax at 21%	69,915,956		
30	Federal credits	(757,085)		
31	Tax return true ups	1,147,770		
32	Other adjustments			
33	Total Calculated Tax Expense	70,306,641		
34	Operating (Account 409100)	66,571,142		
35	Nonoperating (Account 409200)	3,735,499		

36	Total Federal Expense Recorded in F/S	70,306,641
----	---------------------------------------	------------

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

<a href="#">(a)</a> Concept: DeductionsRecordedOnBooksNotDeductedForReturn		
Other Deductions Recorded on Books Not Deducted for Return		
Bad Debt Reserve	\$	1,387,014
Bond Redemptions		1,082,236
Energy Efficiency Programs		2,213,728
Operating & Finance Leases		34,002
Provision for Rate Refund		80,114
Regulatory Liabilities		83,815
Total Other Deductions Recorded on Books Not Deducted for Return	\$	4,880,909
<a href="#">(b)</a> Concept: DeductionsOnReturnNotChargedAgainstBookIncome		
Ad Valorem Taxes	\$	(377,073)
Injuries and Damages Reserve		(415,642)
Interest Rate Swap - Gain Amort		(291,277)
Litigation / Contingent Reserve		(3,600,000)
Mark To Market		(666,085)
Miscellaneous Perm Expenses		(256,587)
TRED Trust Reserve		(410,242)
Total Other Deductions on Return Not in Books	\$	(6,016,906)
<a href="#">(c)</a> 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 modified-separate 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 1/1/2023 – 12/31/2023		
<b>NV Energy, Inc. Sub-Group:</b>		
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	
<b>BHE Sub-Group:</b>		
Aardwolf Transfer Co., Inc.	BHE Turbomachinery, LLC	CE Geothermal, Inc.
ABA Management, L.L.C.	BHE U.K. Electric, Inc.	CE International Investments, Inc
AC Eagle Corporation	BHE U.K. Inc.	CE Leathers Company
AC Palm Desert Corporation	BHE U.K. Power, Inc.	CE Turbo LLC
AC2015 Corporation	BHE U.S. Transmission, LLC	Combined Van Lines, Inc.
Aeronavis, LLC	BHE Wind Watch, LLC	Commonsite, Inc.
Alamo 6 Solar Holdings, LLC	BHE Wind, LLC	Cordova Energy Company LLC
Alamo 6, LLC	BHE WV Holdings, LLC	Cove Point GP Holding Company, LLC
Alaska Gas Transmission Company, LLC	BHE WV Renewables, LLC	Crossroads Moving & Storage, Inc.
Alliance Relocations, Inc.	BHEM Balancing Authority Services, LLC	CTRE, L.L.C.
Alliance Title Group, LLC	BHER Flat Top Wind Holdings, LLC	Dakota Dunes Development Company
Ambassador Real Estate Company	BHER Gopher Wind Holdings, LLC	DCCO INC.
American Eagle Referral Service, LLC	BHER Independence Wind Holdco, LLC	Del Ranch Company
Americana Arizona Referrals, LLC	BHER IWE Holdco, LLC	Denver Rental, LLC
Americana Arizona, LLC	BHER Mariah Wind Holdings LLC	Desert Valley Company
Americana, L.L.C.	BHER Market Operations, LLC	DesertLink Investments, LLC
Apex Home Maintenance, LLC	BHER Minerals, LLC	Earth Energy Power Link LLC
ARE Commercial Real Estate, LLC	BHER Operating Company, LLC	Eastern Energy Field Services, Inc.
ARE Iowa, LLC	BHER Power Resources, Inc.	Eastern Energy Gas Holdings, LLC
Arizona HomeServices, L.L.C.	BHER Ravenswood Solar 1, LLC	Eastern Gas Transmission and Storage, Inc
Attorneys Title Holdings, Incorporated	BHER San Vicente Holdings LLC	Eastern Gathering and Processing Inc.
BDFH, Inc.	BHER Santa Rita Holdings, LLC	Eastern MLP Holding Company II, LLC
Beach Properties of Florida, LLC	BHER Santa Rita Investment, LLC	Ebby Halliday Alliance, LLC
Bennion & Deville Fine Homes, Inc.	BHER WV Solar, LLC	Ebby Halliday Properties, Inc.
Berkshire Hathaway Energy Company	BHER WV Wind, LLC	Ebby Halliday Real Estate, Inc.
BH2H Holdings, LLC	BHES CSG Holdings, LLC	Ebby Halliday Real Estate, LLC
BHE AC Holding, LLC	BHER Pearl Solar Holdings, LLC	Edina Financial Services, Inc.

BHE America Transco, LLC	BHH Affiliates, LLC	Edina Realty Referral Network, Inc.
BHE Canada, LLC	BHH Iowa Affiliates, LLC	Edina Realty Title, Inc.
BHE Community Solar, LLC	BHH KC Real Estate, LLC	Edina Realty, Inc.
BHE Compression Services, LLC	Bishop Hill Energy II LLC	Elk Valley Wind, LLC
BHE CS Holdings, LLC	Bishop Hill II Holdings, LLC	Elmore Company
BHE Gas, Inc.	Black Rock Geothermal LLC	Elmore North Geothermal LLC
BHE Geothermal, LLC	BPFLA Referrals, LLC	Energy West Mining Company
BHE Glacier Wind 1, LLC	CalEnergy Company, Inc.	Esslinger-Wooten-Maxwell, Inc.
BHE Glacier Wind 2, LLC	CalEnergy Generation Operating Company	E-W-M Referral Services, Inc.
BHE GT&S, LLC	CalEnergy Geothermal Holding, LLC	F&R/T LLC
BHE Hydro, LLC	CalEnergy International Services, Inc.	Falcon Power Operating Company
BHE Infrastructure Group, LLC	CalEnergy Minerals LLC	Farmington Properties, Inc.
BHE Infrastructure Services, LLC	CalEnergy Operating Corporation	FFR, Inc.
BHE Midcontinent Transmission Holdings, LLC	CalEnergy Pacific Holdings Corp.	First Network Realty, Inc.
BHE Montana, LLC	CalEnergy YCA Partner 2, LLC	First Realty, Ltd.
BHE Pearl Solar Holdings, LLC	CalEnergy, LLC	First Weber Illinois, LLC
BHE Pearl Solar, LLC	California Energy Development Corporation	First Weber Referral Associates, Inc.
BHE Pipeline Group, LLC	California Energy Yuma Corporation	First Weber, Inc.
BHE Power Watch, LLC	California Utility Holdco, LLC	Fishlake Power LLC
BHE Ravenswood, LLC	CanopyTitle, LLC	Flat Top Holdings, LLC
BHE Renewables, LLC	Capitol Title Company	Flat Top Wind I, LLC
BHE Rim Rock Wind, LLC	Carolina Gas Services, Inc.	Florida Network LLC
BHE Solar, LLC	Carolina Gas Transmission, LLC	Florida Network Property Management, LLC
BHE Southwest Transmission Holdings, LLC	CE Electric (NY), Inc	Fluvanna Holdings 2, LLC
BHE Texas Transco, LLC	CE Generation, LLC	Fluvanna Wind Energy 2, LLC
For Rent, Inc.	Houlihan/Lawrence, Inc.	Mariah del Norte LLC
Fort Dearborn Land Title Company, LLC	HS Franchise Holding, LLC	Marshall Wind Energy Holdings, LLC
FRTC, LLC	HSF Affiliates LLC	Marshall Wind Energy LLC
Geronimo Community Solar Gardens Holding Company, LLC	HSGA Real Estate Group, L.L.C.	MEHC Investment, Inc.
Geronimo Community Solar Gardens, LLC	HSN Holdings, LLC	MES Holding, LLC
Gibraltar Title Services, LLC	HSNV Title Holding, LLC	Metro Referral Associates, Inc.
GPWH Holdings, LLC	HSTX Title, LLC	Metro Referrals, LLC
Grande Prairie Land Holding, LLC	HSW Affiliates Holding, LLC	MHC Inc.
Grande Prairie Wind Holdings, LLC	Huff-Drees Realty, Inc.	MHC Investment Company
Grande Prairie Wind II, LLC	IES Holding II, LLC	Mid-America Referral Network, Inc.
Grande Prairie Wind, LLC	Imperial Magma LLC	MidAmerican Central California Transco, LLC
Greater Metro, LLC	Independence Wind Energy LLC	MidAmerican Energy Company
Guarantee Appraisal Corporation	Insight Home Inspections, LLC	MidAmerican Energy Machining Services LLC
Guarantee Real Estate	Intero Franchise Services, Inc.	MidAmerican Energy Services, LLC
Hegg Limited Referral Company, LLC	Intero Nevada Referral Services, LLC	MidAmerican Funding, LLC
HEGG Realtors Iowa, Inc.	Intero Nevada, LLC	MidAmerican Geothermal Development Corporation
HEGG, Realtors Inc.	Intero Real Estate Holdings, Inc.	MidAmerican Wind Tax Equity Holdings, LLC
HN Real Estate Group, L.L.C.	Intero Real Estate Services, Inc.	Midland Escrow Services, Inc.
HN Real Estate Group, N.C., Inc.	Intero Referral Services, Inc.	Mid-States Title Insurance Agency, LLC

HN Referral Corporation	Iowa Realty Co., Inc.	Midwest Capital Group, Inc.
HomeServices Insurance, Inc.	Iowa Title Company	Midwest Power Midcontinent Transmission Development, LLC
HomeServices KOI, Inc.	Iroquois GP Holding Company, LLC	Midwest Power Transmission Arkansas, LLC
HomeServices Lending, LLC	Iroquois, Inc.	Midwest Power Transmission Iowa, LLC
HomeServices MidAtlantic, LLC	JBRC, Inc.	Midwest Power Transmission Kansas, LLC
HomeServices Northeast, LLC	Jim Huff Realty, Inc.	Midwest Power Transmission Oklahoma, LLC
HomeServices of Alabama, Inc.	Joe Moholland Inc.	Midwest Power Transmission Texas, LLC
HomeServices of America, Inc	JRHBW Realty, Inc. d/b/a/ RealtySouth	Midwest Preferred Realty, Inc.
HomeServices of Arizona, LLC	Jumbo Road Holdings, LLC	Midwest Realty Ventures, LLC
HomeServices of California, LLC	Kansas City Title, Inc.	Modern Transportation Services, Inc.
HomeServices of Colorado, LLC	Kanstar Transmission, LLC	Modular LNG Holdings, Inc.
HomeServices of Connecticut, LLC	Kentucky Residential Referral Service, LLC	Moholland Transfer, Inc.
HomeServices of Florida, Inc.	Kentwood Commercial, LLC	Montana Alberta Tie LP Inc.
HomeServices of Georgia, LLC	Kentwood Real Estate Cherry Creek, LLC	Montana Alberta Tie US Holdings GP Inc.
HomeServices of Illinois Holdings, LLC	Kentwood Real Estate City Properties, LLC	Morton Bay Geothermal LLC
HomeServices of Illinois, LLC	Kentwood Real Estate DTC, LLC	MPT Heartland Development, LLC
HomeServices of Iowa, Inc.	Kentwood Real Estate Services, LLC	MTL Canyon Holdings, LLC
HomeServices of Kentucky Real Estate Academy, LLC	Kentwood, LLC	NE Hub Partners, L.L.C.
HomeServices of Minnesota, LLC	Kern River Gas Transmission Company	NE Hub Partners, L.P.
HomeServices of MOKAN, LLC	Keystone Partners, LLC	Nebraska Referral, Inc.
HomeServices of Nebraska, Inc.	KR Holding, LLC	Nevada Electric Investment Company
HomeServices of Nevada, LLC	Lands of Sierra, Inc.	Nevada Power Company
HomeServices of New York, LLC	Larabee School of Real Estate, Inc.	Niche Storage Solutions, LLC
HomeServices of Oregon, LLC	Long & Foster Institute of Real Estate, LLC	NNGC Acquisition, LLC
HomeServices of Texas, LLC	Long & Foster Insurance Agency, LLC	Northeast Referral Group, LLC
HomeServices of the Carolinas, Inc.	Long & Foster Mortgage Ventures, Inc.	Northern Natural Gas Company
HomeServices of Washington, LLC	Long & Foster Real Estate, Inc.	Northrop Realty, LLC
HomeServices of Wisconsin, LLC	Long & Foster Settlement Services, LLC	NRS Referral Services, LLC
HomeServices Partnership Group, LLC	Lovejoy Realty, Inc.	NV Energy, Inc.
HomeServices Property Management, LLC	Lovejoy Referral Network LLC	NVE Holdings, LLC
HomeServices Referral Network, LLC	M & M Ranch Acquisition Company, LLC	NVE Insurance Company, Inc.
HomeServices Relocation, LLC	M & M Ranch Holding Company, LLC	NW Referral Services, LLC
HomeServices Title Holdings, LLC	Magma Land Company I	Pacific Minerals, Inc.
Houlihan Lawrence Associates, LLC	Magma Power Company	PacifiCorp
PCG Agencies, Inc.	Reece & Nichols Realtors, Inc.	Solar Star California XX, LLC
PCRE, L.L.C.	Reece Commercial, Inc.	Solar Star Funding, LLC
PHM Holdings, LLC	Referral Associates of Georgia, LLC	Solar Star Projects Holding, LLC
Pickford Escrow Company, Inc.	Referral Associates of New Jersey, Inc.	Southwest Settlement Services, LLC
Pickford Holdings LLC	Referral Network of IL, LLC	SSC XIX, LLC
Pickford Real Estate, Inc.	Renewable Development Ventures LLC	SSC XX, LLC
Pickford Services Company	REV LNG SSL BC LLC	Texas Emergency Power Reserve, LLC

Pilot Butte, LLC	RGS Settlements of Pennsylvania, LLC	The Escrow Firm, Inc.
Pinyon Pines Funding, LLC	RGS Title, LLC	The Long & Foster Companies, Inc.
Pinyon Pines I Holding Company, LLC	RHL Referral Company, L.L.C.	The Referral Co.
Pinyon Pines II Holding Company, LLC	Roberts Brothers, Inc.	Thoroughbred Title Services, LLC
Pinyon Pines Projects Holding, LLC	Roy H. Long Realty Company, Inc.	Tioga Properties, LLC
Pinyon Pines Wind I, LLC	S.W. Hydro, Inc.	TLTC LLC
Pinyon Pines Wind II, LLC	Sage Title Group, LLC	Topaz Solar Farms LLC
Pivotal JAX LNG, LLC	Salton Sea Power Company	TPZ Holding, LLC
Pivotal LNG, LLC	Salton Sea Power Generation Company	TRMC LLC
PNJP, LLC	Salton Sea Power L.L.C.	TX Jumbo Road Wind, LLC
PNW Referral, LLC	Santa Rita Wind Energy LLC	TX Referral Alliance, Inc.
PPW Holdings LLC	Saranac Energy Company, Inc.	Volantes, LLC
Preferred Carolinas Realty, Inc.	Sequoia Aviation Corporation	Vulcan Power Company
Prime Alliance Real Estate Services, LLC	Shared Success Center, LLC	Vulcan/BN Geothermal Power Company
Priority Title Corporation	Sierra Gas Holdings Company	Wailuku Holding Company, LLC
PRL Solar, LLC	Sierra Pacific Power Company	Wailuku Investment, LLC
Property Services Northeast, LLC	Silver State Property Holdings, LLC	Wailuku River Hydroelectric Power Company, Inc.
Prosperity First Title, LLC	SoCal Services & Property Management	Walnut Ridge Wind, LLC
Prosperity Home Mortgage, LLC	Solar San Antonio LLC	Watermark Realty Referral, Inc.
Pru-One, Inc.	Solar Star 3, LLC	Watermark Realty, Inc.
Real Estate Knowledge Services, LLC	Solar Star 4, LLC	Weathervane Referral Network, Inc.
Real Living Real Estate, LLC	Solar Star California XIX, LLC	Western Capital Group, LLC
Reece & Nichols Alliance, Inc.		
All Other Affiliates:		
121 Acquisition Co., LLC	Alpha Cargo Motor Express, Inc	Berkshire Hathaway Direct Insurance Company
21 SPC, Inc.	Alu-Forge, Inc	Berkshire Hathaway Finance Corporation
21st Communities, Inc.	Ambucor Health Solutions, Inc.	Berkshire Hathaway Global Insurance Services, LLC
21st Mortgage Corporation	American All Risk Insurance Services Inc.	Berkshire Hathaway Homestate Insurance Company
2K Polymer Systems, Inc.	American Commercial Claims Administrators Inc	Berkshire Hathaway Inc.
Acme Brick Company	American Dairy Queen Corporation	Berkshire Hathaway Life Insurance Company of Nebraska
Acme Building Brands, Inc	AmGUARD Insurance Company	Berkshire Hathaway Specialty Insurance Company
Acme Management Company	Andrews Laser Works Corporation	BH Columbia Inc.
Acme Services Company, LLC	APACE Holding Company LLC	BH Credit LLC
Adalet/Scott Fetzer Company	Artform International Inc.	BH Finance, Inc.
AEROCRAFT HEAT TREATING CO INC	ATLANTIC PRECISION INC	BH Holding H Jewelry Inc.
Aero-Hose Corporation	AVIBANK MANUFACTURING INC	BH Holding LLC
AEROSPACE DYNAMICS INTERNATIONAL INC	AzGUARD Insurance Company	BH Holding S Furniture Inc
Affordable Housing Partners, Inc.	Bayport Systems, Inc.	BH Media Group, Inc.
AIPCF V CHI Blocker Inc	Ben Bridge Jeweler, Inc.	BH Shoe Holdings, Inc.
AJF Warehouse Distributors, Inc.	Benjamin Moore & Co.	BHA Minority Interest Holdco, Inc.
Albecca, Inc.	Benson Industries, Inc.	BHG Life Insurance Company
Alleghany Capital Corporation	Benson, Ltd.	BHG Structured Settlements, Inc.
Alleghany Corporation	Berkshire Hathaway Assurance Corporation	BHHC Special Risks Insurance Company
Alleghany Properties Holdings LLC	Berkshire Hathaway Automotive Inc.	BH-IMC Holdings Inc.
Alleghany Reinsurance Company LLC	Berkshire Hathaway Credit Corporation	BHSF, Inc.
biBERK Insurance Services, Inc.	Covington Specialty Insurance Company	FlightSafety Defense Corporation
Blue Chip Stamps, Inc.	CPM Development, LLC	FlightSafety Development Corp.
BMB Machine Enterprises, Inc.	Criterion Insurance Agency	FlightSafety International Inc.
BN Leasing Corporation	Crown Holdco One, Inc.	FlightSafety International Middle East Inc.
BNSF Communications, Inc.	Crown Holdco Two, Inc.	FlightSafety New York, Inc.
BNSF Logistics, LLC	Crown Parent, Inc.	FlightSafety Properties, Inc.
BNSF Railway Company	CSI Life Insurance Company	Floors, Inc.
BNSF Spectrum, Inc.	CTB Credit Corp	Focused Technology Solutions, Inc.
Boat America Corporation	CTB Inc.	Fontaine Commercial Trailer, Inc.
Boat Owners Association of the United States	CTB International Corp	Fontaine Engineered Products, Inc.
Borsheim Jewelry Company, Inc	CTB Investment Holdings Inc.	Fontaine Fifth Wheel Company
Bourn & Koch, Inc.	CTB IW INC	Fontaine Modification Company
Brainy Toys, Inc.	CTB Midwest Inc	Fontaine Spray Suppression Company
Brilliant National Services, Inc.	CTB MN Investments	Fontaine Trailer Company LLC
BRITTAIN MACHINE INC	CTB Technology Holding Inc.	Forest River Holdings, Inc.
Brooks Sports, Inc.	CTMS North America, Inc.	Forest River, Inc.
Burlington Northern Railroad Holdings, Inc.	Cumberland Asset Management, Inc.	Forseti Assurance Company, LLC
Burlington Northern Santa Fe, LLC	Cypress Insurance Company	Frasca International, Inc.
Business Wire, Inc.	D.I. Properties Inc.	Freedom Warehouse Corp.
CALEDONIAN ALLOYS INC	Daniels-Head General Agency, Inc.	Fruit of the Loom Direct, Inc.
Camp Manufacturing Company	Daniels-Head Insurance Agency, Inc. (CA)	Fruit of the Loom Trading Company
Cannon Equipment LLC	Daniels-Head Insurance Agency, Inc. (TX)	Fruit of the Loom, Inc.
CANNON MUSKEGON CORPORATION	Daniels-Head Management Corp.	Fruit of the Loom, Inc. (Sub)
Capitol Facilities Corporation	DCI Marketing Inc.	FTI MANUFACTURING INC
Capitol Indemnity Corporation	DESIGNED METAL CONNECTIONS, INC.	FTL Regional Sales Co., Inc.
Capitol Specialty Insurance Corporation	Diamond Technology Innovations, Inc.	Garan Central America Corp.
CapSpecialty, Inc.	DICKSON TESTING CO INC	Garan Incorporated
Carefree/Scott Fetzer Company	DL Trading Holdings I, Inc.	Garan Manufacturing Corp.
CATA Services Company	DQF, Inc.	Garan Services Corp
Cavalier Homes, Inc.	DQGC, Inc.	Garat Co. Ltd.
Central States Indemnity Co. of Omaha	Duracell Industrial Operations, Inc.	Gateway Underwriters Agency, Inc.
Central States of Omaha Companies, Inc.	Duracell U.S. Operations Inc	GEICO Advantage Insurance Company



CH Industries, Inc.	Easley Custom Plastics, Inc.	GEICO Atlantis Corporation
Charter Brokerage Holdings Corp.	EastGUARD Insurance Company	GEICO Casualty Co.
Chemtool Incorporated	Eco Color Company	GEICO Choice Insurance Company
CJE II	Ecodyne Corporation	GEICO Corporation
Claims Services, Inc.	Ellis & Watts Global Industries, Inc.	GEICO Discovery Corporation
Clayton Education Corp.	Elm Street Corporation	GEICO Endeavor Corporation
Clayton Homes, Inc.	Empire Distributors of Colorado, Inc.	GEICO General Insurance Co.
Clayton Properties Group II, Inc.	Empire Distributors of North Carolina, Inc.	GEICO Indemnity Co.
Clayton Properties Group, Inc.	Empire Distributors of Tennessee, Inc.	GEICO Marine Insurance Company
Clayton Supply, Inc.	Empire Distributors, Inc.	GEICO Oasis Insurance Company
Clayton, Inc.	ENVIRONMENT ONE CORPORATION	GEICO Perspective Corporation
CMH Capital, Inc.	EXACTA AEROSPACE INC	GEICO Products, Inc.
CMH Homes, Inc.	Executive Jet Management, Inc.	GEICO Protection Insurance Company
CMH Manufacturing West, Inc.	Exponential Technology Group, Inc.	GEICO Secure Insurance Company
CMH Manufacturing, Inc.	Exsif Worldwide, Inc.	Gen Re Intermediaries Corporation
CMH Services Aviation, Inc.	ExtruMed, Inc.	General Re Corporation
CMH Services, Inc.	Fair American Insurance and Reinsurance Company	General Re Financial Products Corporation
CMH Transport, Inc.	Fair American Select Insurance Company	General Re Life Corporation
Coil Master Corporation	FATIGUE TECHNOLOGY INC	General Reinsurance Corporation
Columbia Insurance Company	Financial Services Plus, Inc.	General Star Indemnity Company
Complementary Coatings Corporation	Finial Holdings, Inc.	General Star National Insurance Company
Composites Horizons LLC	Finial Reinsurance Company	Genesis Insurance Company
Consumer Value Products, Inc.	First Act, LLC	Government Employees Financial Corp.
Continental Divide Insurance Company	First Berkshire Hathaway Life Insurance Company	Government Employees Insurance Co.
Cort Business Services Corporation	FlightSafety Capital Corp.	GRD Holdings Corporation
GREENVILLE METALS INC	LMG Ventures, LLC	Medical Protective Finance Corporation
GUARDco, Inc.	Loch Vale Logistics, Inc.	MedPro Group, Inc
H. H. Brown Shoe Company, Inc.	Los Angeles Junction Railway Company	MedPro Risk Retention Services, Inc.
H.J. Justin & Sons, Inc.	LSPI Holdings Inc.	Merit Distribution Services, Inc.
HACKNEY LADISH INC	Lubrizol Advanced Materials Holding Corporation	METALAC FASTENERS INC
Halex/Scott Fetzer Company	Lubrizol Advanced Materials, Inc.	Meyn LLC
HAMILTON AVIATION INC	Lubrizol Global Management, Inc.	MFS Fleet, Inc.
Hawthorn Life International, Ltd.	Lubrizol Inter-Americas Corporation	Midwest Northwest Properties, Inc.
HeatPipe Technology, Inc.	Lubrizol International, Inc.	Miller Sage Holdings, Inc.
Heibar Installation, Inc.	Lubrizol Life Science, Inc.	Mindware Corporation
Heibar Manufacturing, Inc.	Lubrizol Overseas Trading Corporation	MiTek Holdings, Inc.
HELICOMB INTERNATIONAL INC	M & C Products, Inc.	MiTek Inc.
Henley Holdings, LLC	M&M Manufacturing, Inc.	MiTek Industries, Inc.
Hohmann & Barnard, Inc.	M2 Liability Solutions, Inc.	MLMIC Insurance Company
Homefirst Agency, Inc.	Mapletree Transportation, Inc.	MLMIC Services, Inc.

Homemakers Plaza, Inc.	Marmon Beverage Technologies, Inc.	Morgantown-National Supply, Inc.
HOWELL PENNCRAFT, INC.	Marmon Crane Services, Inc.	Mount Vernon Fire Insurance Company
HUNTINGTON ALLOYS CORPORATION	Marmon Distribution Services, Inc.	Mount Vernon Specialty Insurance Company
IdeaLife Insurance Company	Marmon Energy Services Company	Mouser Electronics, Inc.
IMC International Metalworking Companies Inc.	Marmon Engineered Components Company	Mouser JV 1, Inc
Ingersoll Cutting Tool Company Inc.	Marmon Foodservice Technologies, Inc.	Mouser JV 2
Innovative Building Products, Inc	Marmon Holdings, Inc.	MPP Co., Inc.
Innovative Coatings Technology Corporation	Marmon Link Inc	MPP Pipeline Corporation
Interco Tobacco Retailers, Inc.	Marmon Metal Solutions, Inc.	MS Property Company
International Dairy Queen, Inc.	Marmon Rail Group, Inc.	MW Wholesale, Inc.
International Insurance Underwriters, Inc.	Marmon Railroad Services LLC	National Fire & Marine Insurance Company
Intrepid JSB, Inc.	Marmon Renew, Inc.	National Indemnity Company
Ironwood Plastics Inc	Marmon Retail & Highway Technologies Company LLC	National Indemnity Company of Mid-America
Iscar Metals Inc.	Marmon Retail Products, Inc.	National Indemnity Company of the South
ITTI Group USA Holdings Inc.	Marmon Retail Store Equipment LLC	National Liability & Fire Insurance Company
ITTI Investment Holdings Inc.	Marmon Retail Technologies Company	Nationwide Uniforms
J.L. Mining Company	Marmon Tubing, Fittings & Wire Products, Inc.	Nebraska Furniture Mart, Inc.
Jazplus, LLC	Marmon Water, Inc.	NetJets Aviation, Inc.
Jazwares Canada Holdings Inc.	Marmon Wire & Cable, Inc.	NetJets Card Holdings, Inc.
Jazwares Entertainment, LLC	Marmon-Herrington Company	NetJets Card Partners, Inc.
Jazwares Soft Creations LLC	Maryland Ventures, Inc..	NetJets Europe Holdings, LLC
Jazwares, LLC	McCarty-Hull Cigar Company, Inc.	NetJets Financial Holdings LLC
Johns Manville China, Ltd.	McLane Beverage Distribution, Inc.	NetJets Inc.
Johns Manville Corporation	McLane Beverage Holding, Inc.	NetJets International, Inc.
Johns Manville, Inc.	McLane Company, Inc.	NetJets Sales, Inc.
Jordan's Furniture, Inc.	McLane Eastern, Inc.	NetJets Services, Inc.
Joyce Steel Erection LLC	McLane Express, Inc.	NetJets U.S., Inc.
Justin Brands, Inc.	McLane Foods, Inc.	New England Asset Management, Inc.
Kahn Ventures, Inc.	McLane Foodservice Distribution, Inc.	NFM Custom Countertops, LLC
Kelly Amusement Holdings, LLC	McLane Foodservice, Inc.	NFM of Cedar Park, Inc.
Kinexo, Inc.	McLane Interstate Warehouse, Inc.	NFM of Kansas, Inc.
KITCO Fiber Optics, Inc.	McLane Mid-Atlantic, Inc.	NFM SERVICES, LLC
KLUNE HOLDINGS INC	McLane Midwest, Inc.	NJE Holdings, LLC
KLUNE INDUSTRIES INC	McLane Minnesota, Inc.	NJI Sales, Inc.
L.A. Terminals, Inc.	McLane Network Solutions, Inc.	Noranco Manufacturing (USA) Ltd.
Landmark American Insurance Company	McLane New Jersey, Inc.	NorGUARD Insurance Company
Larson-Juhl International LLC	McLane Ohio, Inc.	Northern States Agency, Inc.
LeachGarner, Inc.	McLane Southern, Inc.	Noveon Hilton Davis, Inc.
Lipotec USA, Inc.	McLane Suneast, Inc.	NSS TECHNOLOGIES INC
LiquidPower Specialty Products, Inc.	McLane Tri-States, Inc.	Oak River Insurance Company
LJ AERO HOLDINGS INC	McLane Western, Inc.	Old United Casualty Company

LJ SYNCH HOLDINGS INC	MCWILLIAMS FORGE COMPANY	Old United Life Insurance Company
Orien Risk Analysts, Inc.	Santa Fe Pacific Railroad Company	Total Quality Apparel Resources
Oriental Trading Company, Inc.	Scott Fetzer Financial Group, Inc.	TPC European Holdings, LTD.
OTC Brands, Inc.	ScottCare Corporation	TPC North America, Ltd.
OTC Direct, Inc.	See's Candies, Inc.	Transatlantic Holdings, Inc.
OTC Worldwide Holdings, Inc.	See's Candy Shops, Incorporated	Transatlantic Reinsurance Company
Particle Sciences, Inc.	Seventeenth Street Realty, Inc.	Transco Railcar Repair Inc
PCC FLOW TECHNOLOGIES HOLDINGS INC	SFEG Corp.	Transco Railway Products Inc.
PCC FLOW TECHNOLOGIES INC.	Shaw Asia Pacific Holdings, LLC	Transco, Inc.
PCC ROLLMET INC	Shaw Diversified Services, Inc.	Transportation Technology Services, Inc.
PCC STRUCTURALS INC	Shaw Floors, Inc.	TransRe Underwriting Managers Agency Ltd.
Penn Coal Land, Inc.	Shaw Funding Company	TRH Holding Corp.
Perfection Hy-Test Company	Shaw Industries Group, Inc.	Triangle Suspension Systems, Inc.
PERMASWAGE HOLDINGS, INC.	Shaw Industries, Inc.	Tricycle, Inc.
Pine Canyon Land Company	Shaw Integrated and Turf Solutions, Inc.	Trilogy Communications, Inc.
Piper Finance Company	Shaw International Services, Inc.	TrueNorth Development Inc.
Platte River Insurance Company	Shaw Retail Properties, Inc.	TS City Leasing Inc
Plaza Financial Services Co.	Shaw Sports Turf California, Inc.	TSE Brakes, Inc.
Plaza Resources Co.	Shaw Transport, Inc.	TTI JV 1
PLICO	Shaw Watershed Holdings, LLC.	TTI JV 2
Precision Brand Products, Inc.	SHX Flooring, Inc.	TTI, Inc.
PRECISION CASTPARTS CORP	SidePlate Systems, Inc.	Tucker Safety Products, Inc.
Precision Cutting Technologies, Inc.	Smilemakers Canada Inc.	TXFM, Inc.
PRECISION FOUNDERS INC	Smilemakers, Inc.	U.S. Investment Corporation
Press Forge Company	SN Management, Inc.	U.S. Underwriters Insurance Co.
Princeton Insurance Company	Soco West, Inc.	UCFS Europe Company
Priority One Financial Services, Inc.	Sonnax Transmission Company	UCFS International Holding Company
PRISM Holdings LLC	Southern Energy Homes, Inc.	Unified Supply Chain, Inc.
PRISM Plastics, Inc.	SOUTHWEST UNITED INDUSTRIES INC	Uni-Form Components Co.
Procrane Holdings, Inc.	SPS INTERNATIONAL INVESTMENT COMPANY	Union Tank Car Company
Professional Risk Management Services, Inc.	SPS TECHNOLOGIES LLC	Union Underwear Co., Inc
PROGRESSIVE INCORPORATED	SPS Technologies Mexico LLC	United Consumer Financial Services Company
PROTECTIVE COATING INC	SSP-SiMatrix Inc.	United Direct Finance, Inc.
QS Partners LLC	Stahl/Scott Fetzer Company	United States Aviation Underwriters, Incorporated
QS Security Services LLC	Star Lake Railroad Company	United States Liability Insurance Company
R.C. Tway Company, LLC	Summit Distribution Services, Inc.	V3 Insurance Agency Inc.
R.C. Willey Home Furnishings	SXP SCHULZ XTRUDED PRODUCTS LLC FKA SXP SCHULZ XTRUDED PRODUCTS LP	Van Enterprises, Inc.
Radnor Specialty Insurance Company	T Fixtures Co., Inc.	Vanderbilt ABS Corp.
Railserve, Inc.	TBS USA, Inc.	Vanderbilt Mortgage and Finance, Inc.
Railsplitter Holdings Corporation	Tenn-Tex Plastics, Inc.	Vanity Fair, Inc.
RATHGIBSON HOLDING CO LLC	TEXAS HONING INC	Veritas Insurance Group, Inc.
Redwood Fire and Casualty Insurance Company	The Ben Bridge Corporation	Vesta Intermediate Funding, Inc.
RENTCO Trailer Corporation	The BVD Licensing Corporation	VFI-Mexico, Inc.
Resolute Management Inc.	The Duracell Company	Visilinx, Inc.
Resurgens Specialty Underwriting, Inc.	The Fechheimer Brothers Co.	Vision Retailing, Inc.
Richline Group, Inc	The Indecor Group, Inc.	VT Insurance Acquisition Sub Inc.
Ringwalt & Liesche Co.	The Lubrizol Corporation	Wayne Combustion Systems, Inc.
Rio Grande, Inc.	The Medical Protective Company	Wayne/Scott Fetzer Company
Rochester Crematory, Inc.	The Pampered Chef, Ltd.	WEAVER MANUFACTURING INC
Roxell USA, Inc.	The Scott Fetzer Company	Webb Wheel Products, Inc.
RSUI Group, Inc.	The Zia Company	Wellfleet Insurance Company
RSUI Indemnity Company	Thermoform Plastics, Inc.	Wellfleet New York Insurance Company
RSUI Insurance Exchange RPG, Inc.	THI ACQUISITION INC	Western Builders Supply, Inc.
RSUI Surplus Lines Insurance Services, Inc.	TIMET REAL ESTATE CORPORATION	Western Fruit Express Company
Sager Electrical Supply Co. Inc	TITANIUM METALS CORPORATION	Western/Scott Fetzer Company
Santa Fe Pacific Insurance Company	TM City Leasing Inc.	WestGUARD Insurance Company
Santa Fe Pacific Pipeline Holdings, Inc.	Tool-Flo Manufacturing, Inc.	Whittaker, Clark & Daniels, Inc.
Santa Fe Pacific Pipelines, Inc.	Top Five Club, Inc.	Wilbert Funeral Services, Inc.
Wilbert, Inc.	WYMAN GORDON COMPANY	XTRA Companies, Inc.
World Book Encyclopedia, Inc.	WYMAN GORDON FORGINGS CLEVELAND INC	XTRA Corporation
World Book, Inc.	WYMAN GORDON FORGINGS INC	XTRA Finance Corporation
World Book/Scott Fetzer Company	WYMAN GORDON INVESTMENT CASTINGS INC	XTRA Intermodal, Inc.
World Investments, Inc.	WYMAN GORDON PENNSYLVANIA LLC	Z Global Logistics, LLC
Worldwide Containers, Inc.	Xelix Distribution, Inc.	Zag Toys Holdings, LLC
WPLG, Inc.	X-L-Co., 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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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				70,306,641	55,066,823	(10,836,378) <sup>(a)</sup>	4,403,440		56,248,617			14,058,023
2	FICA	Payroll Tax	Federal		(923)		9,743,347	9,080,894		661,530		4,423,111			5,320,236
3	FUTA	Payroll Tax	Federal		1,257		48,266	45,696		3,827		18,300			29,966
4	Other Payroll Tax	Payroll Tax	Federal				35,611			35,611					35,611
5	Subtotal Federal Tax				334		80,133,865	64,193,413	(10,836,378)	5,104,408		60,690,028			19,443,836
6	Income Tax	Income Tax	California				1,248,800	1,036,800	(212,000) <sup>(b)</sup>			1,248,800			
7	Real & Personal Property Tax	Property Tax	California		412,931		894,834	860,348		447,417		894,834			
8	Possessory Interest Tax	Property Tax	Indian Tribes				384,809	384,809				384,809			
9	Real & Personal Property Tax	Property Tax	Nevada			1,203,249	23,773,236	23,222,824			652,837	18,527,591			5,245,645
10	Commerce Tax	Other State Tax	Nevada		858,537		1,790,713	1,829,798		819,452		1,486,051			304,662
11	Franchise Tax - County	Franchise Tax	Nevada		642,272		970,607	718,356		894,523		920,136			50,471
12	Modified Business Tax	Payroll Tax	Nevada		115,271		857,182	972,453				498,756			358,426
13	PUCN Mill Assessment	Other Taxes and Fees	Nevada		803,497		3,336,574	3,305,927		834,144					3,336,574
14	Sales & Use Tax on P Card	Sales And Use Tax	Nevada				12,914	12,914				12,914			
15	UEC on Company Use	Sales And Use Tax	Nevada				6,445	6,445				5,994			451
16	Unemployment Tax	Unemployment Tax	Nevada		10,879		389,252	360,650		39,481		133,590			255,662
17	Commercial Activity Tax	State Tax	Oregon												
18	Income Tax	Income Tax	Utah				100	100	100 <sup>(c)</sup>	100		100			

19	Real & Personal Property Tax	Property Tax	Utah				4,582	4,582				4,582			
40	TOTAL				2,843,721	1,203,249	113,803,913	96,909,419	(11,048,278)	8,139,525	652,837	84,808,185			28,995,727 <sup>(u)</sup>

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

(a) Concept: TaxAdjustments
Reclassification to income tax receivable and FIN 48 adjustments to inocme taxes.
(b) Concept: TaxAdjustments
Reclassification to state income tax receivable.
(c) Concept: TaxAdjustments
Reclassification from state income tax receivable.
(d) Concept: TaxesIncurredOther

	GAS		OTHER		TOTAL
FEDERAL					
Income Tax	\$ 10,322,525		\$ 3,735,498		\$ 14,058,023
FICA	582,613		4,737,623		5,320,236
FUTA	2,408		27,558		29,966
Other Payroll Tax	—		35,611		35,611
TOTAL FEDERAL	\$ 10,907,546		\$ 8,536,290		\$ 19,443,836
STATE OF NEVADA					
Real & Personal Property Tax	\$ 2,276,036		\$ 2,969,609		\$ 5,245,645
Commerce Tax	304,662		—		304,662
Franchise Tax - County	50,471		—		50,471
Modified Business Tax	—		358,426		358,426
PUCN Mill Assessment	—		3,336,574		3,336,574
Sales & Use Tax on P Card	—		—		—
UEC on Company Use	451		—		451
Unemployment Tax	17,597		238,065		255,662
TOTAL STATE OF NEVADA	\$ 2,649,217		\$ 6,902,674		\$ 9,551,891
TOTAL	\$ 13,556,763		\$ 15,438,964		\$ 28,995,727

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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%	198,246			411.4/411.5	90,045		108,201	42 Years	
6	26%									
7	30%		255.1	757,085	409.1/411.4			757,085	42 Years	
8	40%									
9	50%									
8	TOTAL Electric (Enter Total of lines 2 thru 7)	198,246		757,085		90,045		865,286		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	10%	369,554			411.4/411.5	43,629		325,925	56 Years	
12	Total Gas	369,554				43,629		325,925		
47	OTHER TOTAL	369,554				43,629		325,925		
48	GRAND TOTAL	567,800		757,085		133,674		1,191,211		

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
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	65,049,302	107, 186, 252, 456, 495	39,497,032	36,820,984	62,373,254
2	General Contingency	733,899	107, 143, 930		144,383	878,282
3	Risk Management Liability	4,547,503	242	1,150,046		3,397,457
4	Pandemic Customer Relief					
5	Vendor Deposits		131	500,015	1,000,030	500,015
6	Minor Items	3,964	232, 447	17,992	1,471	(12,557)
47	TOTAL	70,334,668		41,165,085	37,966,868	67,136,451



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	550,537,416	3,329,867	12,003,657			182310	6,575,646	182310	14,049,428	549,337,408
3	Gas	48,190,194	405,896	2,201,717			182310	1,216,007	182310	5,073,664	50,252,030
4	Other (Specify)	25,783,744	409,993	1,572,585							24,621,152
5	Total (Total of lines 2 thru 4)	624,511,354	4,145,756	15,777,959				7,791,653		19,123,092	624,210,590
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	624,511,354	4,145,756	15,777,959				7,791,653		19,123,092	624,210,590
10	Classification of TOTAL										
11	Federal Income Tax	624,511,354	4,145,756	15,777,959				7,791,653		19,123,092	624,210,590
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: 04/15/2024		Year/Period of Report End of: 2023/ 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)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	ASC740 offset to Reg Tax Asset	13,730,174					182310	641,098			13,089,076
4	Bond Redemptions	2,860,335		689,391							2,170,944
5	Deferred Fuel - Residential	47,039,201	6,934,953	41,948,632							12,025,522
6	Regulatory Assets	35,332,782	5,716,145	8,167,852							32,881,075
7	<sup>(a)</sup> Electric - Other	1,294,441	6,767,618	8,927,359							(865,300)
9	TOTAL Electric (Total of lines 3 thru 8)	100,256,933	19,418,716	59,733,234				641,098			59,301,317
10	Gas										
11	ASC740 offset to Reg Tax Asset	2,928,846					182310	125,522			2,803,324
12	Bond Redemptions	(286,860)	462,122								175,262
13	Deferred Fuel - Residential	11,127,407	7,263,791	14,312,317							4,078,881
14	Regulatory Assets	2,175,656	13,801	257,997							1,931,460
15	<sup>(b)</sup> Gas - Other	319,835	75,477	26,391							368,921
17	TOTAL Gas (Total of lines 11 thru 16)	16,264,884	7,815,191	14,596,705				125,522			9,357,848
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	116,521,817	27,233,907	74,329,939				766,620			68,659,165
20	Classification of TOTAL										
21	Federal Income Tax	116,521,817	27,233,907	74,329,939				766,620			68,659,165
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	\$ 27,927	\$ 85,857	\$ —	\$ 113,784
Balance Sheet Reclass	(6,921,727)	1,466,090	321,645	(5,777,282)
Energy Efficiency Programs	457,001	299,630	815,910	(59,279)
Mark to Market	7,731,240	4,916,041	7,789,804	4,857,477
Total Electric - Other (Line 7)	\$ 1,294,441	\$ 6,767,618	\$ 8,927,359	\$ (865,300)
(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	\$ 19,066	\$ —	\$ 6,671	\$ 12,395
Energy Efficiency Programs	300,769	75,477	19,720	356,526
Total Gas - Other (Line 15)	\$ 319,835	\$ 75,477	\$ 26,391	\$ 368,921

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
OTHER REGULATORY LIABILITIES (Account 254)						
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	<sup>(a)</sup> Refer to footnote for Dkt. Nos. and Amort. period					
2	Tracy Combined Cycle	2,969,053	407	144,246		2,824,807
3	<sup>(b)</sup> Tracy Units 1 & 2 Net Book Value	2,126,052	108	28,324	190	2,097,918
4	Net Energy Metering		456	961,818	2,563,450	1,601,632
5	<sup>(c)</sup> Earning Sharing Mechanism	136,887	407	49,488	346	87,745
6	PUCN Disallowed Costs	9,786,810	Various	1,785,157	1,200,000	9,201,653
7	<sup>(d)</sup> Energy Efficiency/Renewable Programs	12,086,537	182	5,073,678	2,308,880	9,321,739
8	Temporary Renewable Energy Program	7,385,682	144, 440-4	6,536,307	6,126,065	6,975,440
9	Equity Component Carry Charges	8,668,018	419	3,675,617	1,097,581	6,089,982
10	Risk Management	7,983,857	175	11,399,052	3,506,670	91,475
11	Deferred Tax Unamortized ITC	150,934	190	33,463	199,180	316,651
12	Regulatory Deferred Income Taxes	236,395,084	182	3,994,750	4,264,273	236,664,607
13	Excess Deferred Taxes - Non Property	24,687,868	182, 190	7,305,972	1,542,859	18,924,755
14	<sup>(e)</sup> ON Line Temporary Rider Overcollection				1,281,744	1,281,744
41	TOTAL	312,376,782		40,987,872	24,091,238	295,480,148

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA

<a href="#">(a)</a> Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Regulatory Dockets and Amortization periods:			
Line No.	Description	PUCN Docket Numbers	Amortization Period
2	Tracy Combined Cycle	10-06001	01/2011 - 07/2043
3	Tracy Units 1 & 2 Net Book Value	13-06002	See other FN
4	Net Energy Metering	19-06002/22-06014	Various
5	Earning Sharing Mechanism	19-06002	See other FN
6	PUCN Disallowed Costs	16-06006	Various
7	Energy Efficiency/Renewable Programs	22-03002/23-03006	10/2022 - 09/2024
8	Temporary Renewable Energy Program	22-03002/23-03006	10/2022 - 09/2024
9	Equity Component Carry Charges	Various	Various
10	Risk Management	Various	Various
11	Deferred Tax Unamortized ITC	Various	Various
12	Regulatory Deferred Income Taxes	Various	Various
13	Excess Deferred Taxes - Non Property	19-06002	01/2020 - 12/2025
14	On Line Temporary Rider Overcollection	22-06014	See other FN
<a href="#">(b)</a> Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.			
<a href="#">(c)</a> Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.			
<a href="#">(d)</a> Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.			
<a href="#">(e)</a> Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.			

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	Sales of Electricity						
2	(440) Residential Sales	427,550,305	365,490,306	2,655,054	2,747,233	325,571	321,309
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	392,755,256	334,389,434	2,997,458	3,123,916	49,978	49,412
5	Large (or Ind.) (See Instr. 4)	313,637,837	237,283,544	2,683,771	2,866,782	120	121
6	(444) Public Street and Highway Lighting	4,774,208	4,874,462	11,289	13,462	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	1,138,717,606	942,037,746	8,347,572	8,751,393	375,780	370,953
11	(447) Sales for Resale	56,711,438	58,741,739	625,732	743,010	29	26
12	TOTAL Sales of Electricity	1,195,429,044	1,000,779,485	8,973,304	9,494,403	375,809	370,979
13	(Less) (449.1) Provision for Rate Refunds	463,489	(863,604)				
14	TOTAL Revenues Before Prov. for Refunds	1,194,965,555	1,001,643,089	8,973,304	9,494,403	375,809	370,979
15	Other Operating Revenues						
16	(450) Forfeited Discounts	1,038,760	815,875				
17	(451) Miscellaneous Service Revenues	1,700,312	1,581,054				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	402,123	416,115				
20	(455) Interdepartmental Rents						

21	(456) Other Electric Revenues	1,819,576	3,247,567				
22	(456.1) Revenues from Transmission of Electricity of Others	28,916,501	29,783,372				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	33,877,272	35,843,983				
27	TOTAL Electric Operating Revenues	1,228,842,827	1,037,487,072				
Line12, column (b) includes \$ 455,487 of unbilled revenues. Line12, column (d) includes (31,372) MWH relating to unbilled revenues							



Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: ResidentialSales		
Unmetered Sales		Revenue
440 Overhead Lighting Service - Residential	\$	615,801
(b) Concept: SmallOrCommercialSalesElectricOperatingRevenue		
Unmetered Sales		Revenue
442 Overhead Lighting Service - Commercial	\$	1,046,945
442 Wireless Communication Service		9,694
Total	\$	1,056,639
(c) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights	\$	4,774,208
(d) Concept: MiscellaneousServiceRevenues		
Description		Amount
Misc. Serv Revenue - Service Charges	\$	1,322,170
Remaining Misc Revenue Under \$250,000 Threshold		378,142
Total	\$	1,700,312
(e) Concept: OtherElectricRevenue		
Description		Amount
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	2,760,019
DOS Impact Fee and Amort of Impact Fee		(1,024,338)
Remaining Other Revenue Under \$250,000 Threshold		83,895
Total	\$	1,819,576
(f) Concept: ResidentialSales		
Unmetered Sales		Revenue
440 Overhead Lighting Service - Residential	\$	326,923
(g) Concept: SmallOrCommercialSalesElectricOperatingRevenue		
Unmetered Sales		Revenue
442 Overhead Lighting Service - Commercial	\$	543,863
442 Wireless Communication Service		8,412
Total	\$	552,275
(h) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights	\$	4,874,462
(i) Concept: MiscellaneousServiceRevenues		
Description:		Amount:
Misc. Serv Revenue - Service Charges	\$	1,240,775
Remaining Other Revenue Under \$250,000 Threshold		340,279
Total	\$	1,581,054
(j) Concept: OtherElectricRevenue		
Description:		Amount
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	3,048,694
DOS Impact Fee and Amort of Impact Fee		374,732
Remaining Other Revenue Under \$250,000 Threshold		(175,859)
Total	\$	3,247,567

<a href="#">(k)</a> Concept: MegawattHoursSoldResidentialSales	
<b>Unmetered Sales</b>	<b>MWH</b>
440 Overhead Lighting Service - Residential	1,555
<a href="#">(l)</a> Concept: MegawattHoursSoldSmallOrCommercial	
<b>Unmetered Sales</b>	<b>MWH</b>
442 Overhead Lighting Service - Commercial	3,013
442 Wireless Communication Service	83
Total	3,096
<a href="#">(m)</a> Concept: MegawattHoursSoldPublicStreetAndHighwayLighting	
<b>Unmetered Sales</b>	<b>MWH</b>
444 Street Lights	11,289
<a href="#">(n)</a> Concept: MegawattHoursSoldResidentialSales	
<b>Unmetered Sales</b>	<b>MWH</b>
440 Overhead Lighting Service - Residential	1,609
<a href="#">(o)</a> Concept: MegawattHoursSoldSmallOrCommercial	
<b>Unmetered Sales</b>	<b>MWH</b>
442 Overhead Lighting Service - Commercial	3,032
442 Wireless Communication Service	83
Total	3,115
<a href="#">(p)</a> Concept: MegawattHoursSoldPublicStreetAndHighwayLighting	
<b>Unmetered Sales:</b>	<b>MWH</b>
444 Street Lights	13,462

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	<sup>(a)</sup> DEAA		20,826,260	0		0.0000
2	D-1	2,153,290	328,942,265	231,319	9,309	0.1528
3	D-1 AB405	21,364	4,098,724	6,210	3,440	0.1919
4	D-1 NMR-G	14,221	2,360,245	2,339	6,080	0.1660
5	DM-1	454,136	66,802,369	83,880	5,414	0.1471
6	DM-1 AB405	135	22,519	51	2,647	0.1668
7	DM-1 NMR-G	16	2,350	3	5,333	0.1469
8	OD-1 CPP	13	1,705	1	13,000	0.1312
9	OD-1 CPP DDP	43	5,993	2	21,500	0.1394
10	OD-1 TOU	8,398	1,446,969	774	10,850	0.1723
11	OD-1 TOU AB405	1,124	181,082	206	5,456	0.1611
12	OD-1 TOU EVRR	13,084	1,740,250	941	13,904	0.1330
13	OD-1 TOU EVRR AB405	1,915	235,016	209	9,163	0.1227
14	OD-1 TOU EVRR NMR-G	405	55,424	37	10,946	0.1368
15	OD-1 TOU NMR-G	189	28,281	25	7,560	0.1496
16	ODM-1 TOU	246	33,724	38	6,474	0.1371
17	ODM-1 TOU EVRR	359	45,529	42	8,548	0.1268
18	OLS	1,557	587,554			0.3774
41	TOTAL Billed Residential Sales	2,670,495	427,416,259	326,077	8,190	0.1601
42	TOTAL Unbilled Rev. (See Instr. 6)	(15,441)	134,046			(0.0087)
43	TOTAL	<sup>(b)</sup> 2,655,054	<sup>(c)</sup> 427,550,305	325,571	8,155	0.1610

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: 04/15/2024	Year/Period of Report End of: 2023/ 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: MegawattHoursSoldResidentialSales		
Unmetered Sales		MWH
440 Overhead Lighting Service - Residential		1,555
(c) Concept: ResidentialSales		
Unmetered Sales		Revenue
440 Overhead Lighting Service - Residential	\$	615,801

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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		23,346,445			0.0000
2	DOS GS-1		1,121	2		0.0000
3	DOS GS-2S		168,701	6		0.0000
4	DOS GS-2S TOU		308,374	4		0.0000
5	GS-1	648,619	86,764,494	42,765	15,167	0.1338
6	GS-1 AB405	428	58,229	31	13,806	0.1360
7	GS-1 NMR-G	5,493	667,783	173	31,751	0.1216
8	GS-2P	50,631	5,377,402	42	1,205,500	0.1062
9	GS-2P TOU	59,451	6,578,424	14	4,246,500	0.1107
10	GS-2S	1,346,944	161,892,719	3,443	391,212	0.1202
11	GS-2S TOU	398,782	49,158,863	132	3,021,076	0.1233
12	GS-2S TOU EVCCR	3,789	675,224	4	947,250	0.1782
13	GS-2T	16,257	1,619,783	13	1,250,538	0.0996
14	GS-2T TOU	12,297	1,374,282	3	4,099,000	0.1118
15	IS-1	35,445	5,453,430	645	54,953	0.1539
16	IS-2	101,857	7,267,789	798	127,640	0.0714
17	LSR-1 (GS-2T TOU)	2,411	363,085	8	301,375	0.1506
18	OGS-1 TOU	25,799	3,391,860	1,678	15,375	0.1315
19	OGS-1 TOU EVRR	109	14,522	12	9,083	0.1332
20	OGS-1 TOU NMR-G		418	1		0.0000
21	OGS-2P TOU	2,948	327,060	2	1,474,000	0.1109
22	OGS-2S TOU	291,740	35,753,370	716	407,458	0.1226
23	OGS-2S TOU EVCCR	5,037	1,099,327	19	265,105	0.2183
24	OGS-2S TOU EVRR	28	8,073	0		0.2883

25	OLS	3,014	1,022,207	0		0.3392
26	SSR-2 (GS-1)	21	4,551	4	5,250	0.2167
27	SSR-3 (GS-2P)	4	15,238	1	4,000	3.8095
28	SSR-3 (GS-2T)	1,037	126,072	5	207,400	0.1216
29	WCS-1	83	9,051	1	83,000	0.1090
30	WP	6,896	889,889	1	6,896,000	0.1290
41	TOTAL Billed Small or Commercial	3,019,120	393,737,786	50,523	59,757	0.1304
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(21,662)	(982,530)			0.0454
43	TOTAL Small or Commercial	2,997,458	392,755,256	49,978	59,976	0.1310

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: 04/15/2024	Year/Period of Report End of: 2023/ 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: MegawattHoursSoldSmallOrCommercial			
Unmetered Sales			MWH
442 Overhead Lighting Service - Commercial			3,013
442 Wireless Communication Service			83
Total			3,096
(c) Concept: SmallOrCommercialSalesElectricOperatingRevenue			
Unmetered Sales			Revenue
442 Overhead Lighting Service - Commercial		\$	1,046,945
442 Wireless Communication Service			9,694
Total		\$	1,056,639

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	<sup>(a)</sup> DEAA		21,594,964			0.0000
2	DOS GS-3P		220,947	1		0.0000
3	DOS GS-3S		979,279	5		0.0000
4	DOS GS-3T		583,034	1		0.0000
5	DOS GS-4		3,822,280	3		0.0000
6	DOS GS-4 General Subsidy		2,609,575	3		0.0000
7	GS-3P	444,105	51,613,520	29	15,313,966	0.1162
8	GS-3S	344,710	41,417,331	39	8,838,718	0.1202
9	GS-3S EVCCR	1,577	281,318	1	1,577,000	0.1784
10	GS-3T	1,193,978	122,045,026	19	62,840,947	0.1022
11	GS-4	24,523	2,556,671	1	24,523,000	0.1043
12	LSR-2 (GS-3P)	1,377	208,997	1	1,377,000	0.1518
13	LSR-2 (GS-3T)	667,770	64,400,924	16	41,735,625	0.0964
41	TOTAL Billed Large (or Ind.) Sales	2,678,040	312,333,866	119	22,504,538	0.1166
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	5,731	1,303,971			0.2275
43	TOTAL Large (or Ind.)	2,683,771	313,637,837	120	22,364,758	0.1169



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: 04/15/2024	Year/Period of Report End of: 2023/ 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: 04/15/2024		Year/Period of Report End of: 2023/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
<div>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.</div> <div>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.</div> <div>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.</div> <div>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).</div> <div>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</div> <div>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</div>							
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	<sup>(a)</sup> DEAA		92,359			0.0000	
2	SL Street Lighting	11,289	4,681,849	111	101,703	0.4147	
41	TOTAL Billed Public Street and Highway Lighting	11,289	4,774,208	111	101,703	0.4229	
42	TOTAL Unbilled Rev. (See Instr. 6)					0.0000	
43	TOTAL	<sup>(b)</sup> 11,289	<sup>(c)</sup> 4,774,208	111	101,703	0.4229	

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: 04/15/2024	Year/Period of Report End of: 2023/ 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			11,289
(c) Concept: PublicStreetAndHighwayLighting			
Unmetered Sales			Revenue
444 Street Lights			\$ 4,774,208

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	8,378,944	1,138,262,119	376,830	22,235	0.1358
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(31,372)	455,487	(1,050)	29,878	(0.0145)
43	TOTAL - All Accounts	8,347,572	1,138,717,606	375,780	22,214	0.1364

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

SALES FOR RESALE (Account 447)

1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity ( i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

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

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

4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401,line 24.
10. Footnote entries as required and provide explanations following all required data.

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				1,737			125,733	125,733
2	Amprenew Offtake 1, LLC	OS	OATT				125			8,441	8,441
3	Avangrid Renewables, LLC	OS	OATT				662			41,755	41,755
4	Bonneville Power Administration	OS	OATT				2			78	78
5	Brookfield Energy Marketing	OS	OATT				0			1	1
6	Calpine Energy Services, L.P.	OS	OATT				86			4,866	4,866
7	Conocophillips Company	OS	OATT				5			168	168
8	Coral Power, LLC	OS	OATT				811			101,130	101,130
9	Dynasty Power	OS	OATT				809			31,582	31,582
10	Energy Keepers, Inc.	OS	OATT				16			917	917

11	Guzman Energy, LLC	OS	OATT				243			(e)14,132	14,132
12	Idaho Power Company	OS	OATT				20			(g)1,466	1,466
13	Idaho Power Company	SF	Rate Schedule No. 42				130		6,415		6,415
14	Morgan Stanley Capital Group, Inc.	OS	OATT				2,441			(h)42,912	42,912
15	Macquarie Power	OS	OATT				328			(i)22,794	22,794
16	MAG Energy Solutions Inc.	OS	OATT				27			(j)1,259	1,259
17	Mercuria Energy Solutions, LLC	OS	OATT				2			(k)167	167
18	(a)Nevada Power - Joint Dispatch	SF	Rate Schedule No. 63				93,384		3,880,436		3,880,436
19	Nevada Power - Joint Dispatch	(c)AD	Rate Schedule No. 63				(3)		128,194		128,194
20	Nevada Power - Joint Dispatch	SF	Rate Schedule No. 63				4,087		7,174,221		7,174,221
21	Open Mountain Energy	OS	OATT				72			(l)5,087	5,087
22	Orni 47, LLC	OS	OATT				6,760			546,590	546,590
23	(b)PacifiCorp	OS	OATT				150			(m)10,920	10,920
24	PacifiCorp	SF	Rate Schedule No. 42				226		13,179		13,179
25	PacifiCorp	(d)AD	Rate Schedule No. 42				34		8,918		8,918
26	Pacific Gas & Electric Company	OS	OATT				91			(n)3,829	3,829
27	Patua Acquisition Company, LLC	OS	OATT				2,062			(o)136,524	136,524
28	Phillips 66 Energy Trading LLC	OS	OATT				33			(p)1,618	1,618
29	Plumas Sierra Rural Electric Cooperative	OS	OATT				178			(qaa)17,748	17,748
30	Portland General Electric	OS	OATT				199			(ab)9,679	9,679
31	Powerex	OS	OATT				3,585			(ac)125,346	125,346
32	Public Service Company of Colorado	SF	Rate Schedule No. 42				117		9,484		9,484
33	Rainbow Energy Marketing Corporation	OS	OATT				2,834			(ad)175,192	175,192
34	Southern California Edison	OS	OATT				(2)			(ae)(73)	(73)
35	Star Peak Geothermal	OS	OATT				312			(af)21,558	21,558
36	TEC Energy Inc.	OS	OATT				2			(ag)121	121
37	Tenaska Power Services	OS	OATT				3			(ah)279	279
38	The Energy Authority	OS	OATT				1,675			(ai)128,775	128,775
39	TransAlta Energy Marketing (U.S.) Inc.	OS	OATT				619			(aj)32,135	32,135
40	Vitol, Inc.	OS	OATT				705			(ak)34,504	34,504
41	Western Area Power Administration - Colorado - Missouri	SF	Rate Schedule No. 42				549		42,940		42,940
42	Western Area Power Administration - Colorado - Missouri	(a)AD	Rate Schedule No. 42				16		5,444		5,444
43	Hawthorne Weapons Ammunition Depot	RQ	Volume No. 1				7,530		422,077		422,077

44	Liberty Utilities (CelPeco Electric)	RQ	Schedule No. 55				492,845	217,968	43,127,754		43,345,722
45	Pershing County	RQ	Schedule No. 53				225		27,175		27,175
15	Subtotal - RQ						500,600	217,968	43,577,006		43,794,974
16	Subtotal-Non-RQ						125,132		11,269,231	1,647,233	12,916,464
17	Total						625,732	217,968	54,846,237	1,647,233	56,711,438

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: 04/15/2024	Year/Period of Report End of: 2023/ 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, Sierra Pacific Power Company's indirect parent company.
(c) Concept: StatisticalClassificationCode
Prior Period True Up
(d) Concept: StatisticalClassificationCode
Prior period adjustment
(e) Concept: StatisticalClassificationCode
Prior period adjustment
(f) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(g) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(h) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(i) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(j) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(k) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(l) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(m) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(n) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(o) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(p) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(q) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(r) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(s) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(t) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(u) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses



(v) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(w) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(x) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(y) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(z) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(aa) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ab) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ac) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ad) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ae) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(af) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ag) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ah) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ai) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(aj) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ak) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses

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: 04/15/2024	Year/Period of Report End of: 2023/ 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	407,505	422,529	
5	(501) Fuel	87,961,068	97,610,337	
6	(502) Steam Expenses	5,426,568	4,607,052	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	931,230	683,000	
10	(506) Miscellaneous Steam Power Expenses	5,177,069	5,638,480	
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	99,903,440	108,961,398	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures	845,230	1,954,202	
17	(512) Maintenance of Boiler Plant	3,794,764	3,854,436	
18	(513) Maintenance of Electric Plant	1,030,390	663,612	
19	(514) Maintenance of Miscellaneous Steam Plant	1,287,044	1,580,456	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	6,957,428	8,052,706	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	106,860,868	117,014,104	
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) Mainentance 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	2,891,069	2,396,188
63	(547) Fuel	142,541,905	187,033,123
64	(548) Generation Expenses	1,215,079	1,316,667
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	5,615,565	5,214,304
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	152,263,618	195,960,282
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	915	37,183
70	(552) Maintenance of Structures	329,565	469,373
71	(553) Maintenance of Generating and Electric Plant	3,172,639	3,027,252
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,338,524	2,627,350
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	4,841,643	6,161,158
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	157,105,261	202,121,440
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	291,152,595	403,199,819
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	183,504,280	(133,609,283)
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	474,656,875	269,590,536
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	738,623,004	588,726,080
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	685,633	488,705
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,144,271	1,831,241
87	(561.3) Load Dispatch-Transmission Service and Scheduling	475,881	442,334
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	327,323	294,865
93	(562) Station Expenses	818,107	532,071

93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,214,077	952,023
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	418,662	390,337
97	(566) Miscellaneous Transmission Expenses	1,747,295	1,104,531
98	(567) Rents	13,373,983	13,358,438
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	21,205,232	19,394,545
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		845
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,877,514	1,763,471
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	1,159,865	3,743,396
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	167,166	8,154
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,204,545	5,515,866
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	24,409,777	24,910,411
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		

126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,441,192	1,392,797
135	(581) Load Dispatching	899,644	623,860
136	(582) Station Expenses	1,218,835	920,754
137	(583) Overhead Line Expenses	8,448,169	4,899,702
138	(584) Underground Line Expenses	1,660,227	2,412,628
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	35,286	32,689
140	(586) Meter Expenses	1,138,919	989,993
141	(587) Customer Installations Expenses	5,614	5,573
142	(588) Miscellaneous Expenses	9,226,280	7,751,990
143	(589) Rents	1,377,206	1,149,425
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	25,451,372	20,179,411
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,669	95
147	(591) Maintenance of Structures	548	
148	(592) Maintenance of Station Equipment	2,403,268	2,224,511
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	9,869,053	6,218,928
150	(594) Maintenance of Underground Lines	991,276	716,294
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	305,226	272,270
153	(597) Maintenance of Meters	305,312	263,703
154	(598) Maintenance of Miscellaneous Distribution Plant	688,819	335,831
155	TOTAL Maintenance (Total of Lines 146 thru 154)	14,565,171	10,031,632
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	40,016,543	30,211,043
157	5. CUSTOMER ACCOUNTS EXPENSES		

158	Operation		
159	(901) Supervision	489,206	507,981
160	(902) Meter Reading Expenses	1,058,256	1,158,790
161	(903) Customer Records and Collection Expenses	6,696,741	6,056,912
162	(904) Uncollectible Accounts	3,635,255	1,745,746
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	11,879,458	9,469,429
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	1,192	164,575
168	(908) Customer Assistance Expenses	9,707,868	9,758,502
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)	9,709,060	9,923,077
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	187,323	203,929
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	187,323	203,929
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	13,227,128	12,892,302
182	(921) Office Supplies and Expenses	7,486,117	6,867,362
183	(Less) (922) Administrative Expenses Transferred-Credit	5,614,724	5,629,466
184	(923) Outside Services Employed	10,914,305	9,686,644
185	(924) Property Insurance	387,522	277,061
186	(925) Injuries and Damages	10,488,565	5,527,564
187	(926) Employee Pensions and Benefits	12,582,676	14,052,139
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	6,235,152	7,146,729
190	(929) (Less) Duplicate Charges-Cr.	1,246,018	936,423
191	(930.1) General Advertising Expenses	1,977	2,185

192	(930.2) Miscellaneous General Expenses	2,224,116	2,648,495
193	(931) Rents	235,389	252,530
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	56,922,205	52,787,122
195	Maintenance		
196	(935) Maintenance of General Plant	3,260,887	3,200,690
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	60,183,092	55,987,812
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	885,008,257	719,431,781



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

PURCHASED POWER (Account 555)

1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.

2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.

LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.

EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.

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

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

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

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

6. Report in column (g) the megawatthours shown on bills rendered to the respondent, 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.

7. 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.

8. 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.

9. 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	Rate Schedule No. 42				23					2,271		2,271
3	Idaho Power Company	SF	WSPP				(1)					(7)		(7)
4	Nevada Gold Energy	SF	WSPP				5,920					414,400		414,400
5	Nevada Power Company Joint Dispatch 1	<sup>(a)</sup> AD	Schedule 63				35,448					902,200		902,200
6	<sup>(a)</sup> Nevada Power Company Joint Dispatch 2	SF	Schedule 63				(527,383)					(14,653,700)		(14,653,700)
7	Nevada Power Company Joint Dispatch 3	SF	Schedule 63				1,107,380					168,507,872		168,507,872

8	Nevada Power Company Joint Dispatch 3	<sup>(d)</sup> AD	Schedule 63									(23,905)		(23,905)
9	Nevada Power Company Joint Dispatch 4	SF	Schedule 63				846,290					34,631,598		34,631,598
10	Nevada Power Company Joint Dispatch 4	<sup>(e)</sup> AD	Schedule 63									(926,465)		(926,465)
11	<sup>(b)</sup> Pacificorp	SF	Rate Schedule No. 42				61					5,870		5,870
12	Public Service Company of Colorado	SF	Rate Schedule No. 42				43					4,058		4,058
13	Western Area Power Administration - Colorado-Missouri	SF	Rate Schedule No. 42				32					3,078		3,078
14	Battle Mountain Solar, LLC	LU	Contract				257,671					8,336,733		8,336,733
15	Battle Mountain Solar, LLC	<sup>(f)</sup> AD	Contract				(90)					(2,398)		(2,398)
16	Beowawe Power, LLC	LU	Contract				96,995					5,871,133		5,871,133
17	Beowawe Power, LLC	<sup>(g)</sup> AD	Contract				315					114,784		114,784
18	Boulder Solar II LLC	LU	Contract				126,468					5,849,767		5,849,767
19	Boulder Solar II LLC	<sup>(h)</sup> AD	Contract				(523)					(23,492)		(23,492)
20	Orni 7 LLC (Burdette)	LU	Contract				110,118					5,347,036		5,347,036
21	Orni 7 LLC (Burdette)	<sup>(i)</sup> AD	Contract				3,734					(1)		(1)
22	Dodge Flat	LU	Contract				527,813					16,190,525		16,190,525
23	Dodge Flat	<sup>(j)</sup> AD	Contract				1,160					30,662		30,662
24	Fish Springs Ranch	LU	Contract				253,655					7,785,520		7,785,520
25	Fish Springs Ranch	<sup>(k)</sup> AD	Contract				490					14,694		14,694
26	Orni 14 LLC (Galena 3)	LU	Contract				92,008					4,745,128		4,745,128
27	Orni 14 LLC (Galena 3)	<sup>(l)</sup> AD	Contract				5,260							
28	Hooper Hydroelectric Inc	LU	Contract				1,527					54,169		54,169
29	Hooper Hydroelectric Inc	<sup>(m)</sup> AD	Contract				(1)					7,054		7,054
30	Van Norman Ranches, LLC (Mill Creek)	LU	Contract				40					1,751		1,751
31	Van Norman Ranches, LLC (Mill Creek)	<sup>(n)</sup> AD	Contract									633		633
32	Moapa (Arrow Canyon Solar)	LU	Contract				428,508					(12,055,608)		(12,055,608)
33	Moapa (Arrow Canyon Solar)	<sup>(o)</sup> AD	Contract				(1,457)					(15,486)		(15,486)
34	Acciona Solar Power (Nevada Solar One)	LU	Contract				29,847					6,204,526		6,204,526
35	Acciona Solar Power (Nevada Solar One)	<sup>(p)</sup> AD	Contract				(108)					(22,234)		(22,234)
36	Orni 36 (North Valley)	LU	Contract				159,948					8,788,744		8,788,744
37	Steamboat Geothermal, LLC	LU	Contract										(124,858) <sup>(ab)</sup>	(124,858)

38	Steamboat Geothermal, LLC	<sup>(g)</sup> AD	Contract										(1,636)	(1,636)
39	Steamboat Development Corp (Steamboat 2)	<sup>(f)</sup> AD	Contract				2,395					55,703		55,703
40	Steamboat Development Corp (Steamboat 3)	<sup>(g)</sup> AD	Contract				1,356					(35,435)		(35,435)
41	(Playa Solar 1, LLC (Switch Station 2)	LU	Contract				190,283					8,712,913		8,712,913
42	(Playa Solar 1, LLC (Switch Station 2)	<sup>(f)</sup> AD	Contract				(3,670)					(160,654)		(160,654)
43	Truckee-Carson Irrigation District New Lahontan	LU	Contract				16,549					446,824		446,824
44	Techren Solar II LLC	LU	Contract				536,549					17,797,306		17,797,306
45	Techren Solar II LLC	<sup>(u)</sup> AD	Contract				(1,515)					(49,246)		(49,246)
46	Techren Solar IV LLC	LU	Contract				59,836					2,046,417		2,046,417
47	Techren Solar IV LLC	<sup>(v)</sup> AD	Contract				(239)					(8,176)		(8,176)
48	Truckee Meadows Water Authority (TMWA Fleish)	LU	Contract				19,505					1,485,757		1,485,757
49	Truckee Meadows Water Authority (TMWA Fleish)	<sup>(w)</sup> AD	Contract				(29)					(2,134)		(2,134)
50	Truckee Meadows Water Authority (TMWA Verdi)	LU	Contract				17,841					1,345,936		1,345,936
51	Truckee Meadows Water Authority (TMWA Verdi)	<sup>(x)</sup> AD	Contract				(23)					(1,654)		(1,654)
52	Truckee Meadows Water Authority (TMWA Washoe )	LU	Contract				10,525					799,278		799,278
53	City of Sparks (Truckee Meadows Waste Water Treatment Facility)	LU	Contract										<sup>(ag)</sup> 46,441	46,441
54	City of Sparks (Truckee Meadows Waste Water Treatment Facility)	<sup>(y)</sup> AD	Contract									219		219
55	Turquoise Nevada LLC	LU	Contract				106,490					3,433,246		3,433,246
56	Turquoise Nevada LLC	<sup>(z)</sup> AD	Contract				(76)					(2,369)		(2,369)
57	US Geothermal Nevada LLC (San Emidio)	LU	Contract				82,839					8,260,957		8,260,957
58	US Geothermal Nevada LLC (San Emidio)	<sup>(aa)</sup> AD	Contract				(486)					(47,902)		(47,902)
59	Excess Rooftop Solar	LU	N/A				13,528					1,438,110		1,438,110
60	Nevada Power Company	OS	N/A										<sup>(ad)</sup> (661,073)	(661,073)
61	Switch Ltd	OS	N/A										<sup>(ae)</sup> (506,521)	(506,521)
62	Excess Request for Proposal Qualifying Bid Fee	OS	N/A										<sup>(af)</sup> (160,075)	(160,075)
63	Market Information Fees	OS	N/A										<sup>(ag)</sup> 54,635	54,635
64	Miscellaneous Fees	AD	N/A											
15	TOTAL						4,612,849				899,676	291,606,006	(1,353,087)	291,152,595



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: 04/15/2024	Year/Period of Report End of: 2023/ 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 "Pacifcorp" on page 326. Pacifcorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power Company's indirect parent company.
(c) Concept: StatisticalClassificationCode
Prior Period True Up
(d) Concept: StatisticalClassificationCode
Prior Period True Up
(e) Concept: StatisticalClassificationCode
Prior Period True Up
(f) Concept: StatisticalClassificationCode
Prior Period True Up
(g) Concept: StatisticalClassificationCode
Prior Period True Up
(h) Concept: StatisticalClassificationCode
Prior Period True Up
(i) Concept: StatisticalClassificationCode
Prior Period True Up
(j) Concept: StatisticalClassificationCode
Prior Period True Up
(k) Concept: StatisticalClassificationCode
Prior Period True Up
(l) Concept: StatisticalClassificationCode
Prior Period True Up
(m) Concept: StatisticalClassificationCode
Prior Period True Up
(n) Concept: StatisticalClassificationCode
Prior Period True Up
(o) Concept: StatisticalClassificationCode
Prior Period True Up
(p) Concept: StatisticalClassificationCode
Prior Period True Up
(q) Concept: StatisticalClassificationCode
Prior Period True Up
(r) Concept: StatisticalClassificationCode
Prior Period True Up
(s) Concept: StatisticalClassificationCode
Prior Period True Up
(t) Concept: StatisticalClassificationCode
Prior Period True Up
(u) Concept: StatisticalClassificationCode
Prior Period True Up

(v) Concept: StatisticalClassificationCode
Prior Period True Up
(w) Concept: StatisticalClassificationCode
Prior Period True Up
(x) Concept: StatisticalClassificationCode
Prior Period True Up
(y) Concept: StatisticalClassificationCode
Prior Period True Up
(z) Concept: StatisticalClassificationCode
Prior Period True Up
(aa) Concept: StatisticalClassificationCode
Prior Period True Up
(ab) Concept: OtherChargesOfPurchasedPower
Lease Royalties
(ac) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Purchases
(ad) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Sales
(ae) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Sales
(af) Concept: OtherChargesOfPurchasedPower
International Continental Exchange Fees
(ag) Concept: OtherChargesOfPurchasedPower
International Continental Exchange and Western Renewable Energy Generation Information Systems 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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
8. Report in column (i) and (j) the total megawatthours received and delivered.
9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity Listed in column (a). If no monetary settlement was made, enter zero (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.
10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
11. Footnote entries and provide explanations following all required data.

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 (\$) (k+l+m) (n)
1	AMOR IX	NV Energy Marketing	<a href="#">a</a> PacifiCorp East	LFP	V1, 1,7	NORTHSYS	GON.PAV	0	175,200	175,200		592,800	<a href="#">a</a> 20,400	613,200
2	AMOR IX	Various	Various	AD	V1, 1,7	Various	Various		0				<a href="#">a</a> 97,611	97,611
3	AMPRENEW OFFTAKE I LLC	Idaho Power Company	<a href="#">b</a> CAISO	LFP	V1, 1,7	M345	SUMMIT120		17,520	17,520		59,280	<a href="#">a</a> 2,040	61,320
4	Avangrid	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		80	80		475	<a href="#">b</a> 10	485
5	Avangrid	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,8	M345	HILLTOP345		868	868		4,269	<a href="#">a</a> 104	4,373
6	Avangrid	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,8	GON.IPP	HILLTOP345		575	575		3,416	<a href="#">a</a> 69	3,485
7	Avangrid	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		5	5		17	<a href="#">a</a> 1	18
8	Avangrid	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,8	REDB	HILLTOP345		60	60		200	<a href="#">a</a> 7	207
9	Avangrid	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345		47,271	47,271		232,875	<a href="#">a</a> 5,596	238,471
10	Avangrid	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		8,382	8,382		47,498	<a href="#">a</a> 1,010	48,508
11	Avangrid	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD500	M345		50	50		297	<a href="#">a</a> 6	303
12	Avangrid	Various	Various	AD	V1, 1,8	Various	Various		0	0		42,517	<a href="#">a</a> 978	43,495
13	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV		104	104		553	<a href="#">a</a> 12	565
14	Bonneville Power Administration	Various	Various	AD	V1, 1,8	Various	Various		0			434	<a href="#">a</a> 10	444

15	Brookfield Renewables	NV Energy Marketing	CAISO	NF	V1, 1,8	SUMMIT120	M345		182	182		674	<a href="#">/g/22</a>	696
16	Calpine Energy Services	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	Mead230	M345		4,120	4,120		17,876	<a href="#">/t/482</a>	18,358
17	Calpine Energy Services	Various	Various	AD	V1, 1,8	Various	Various			0		15,500	<a href="#">/u/434</a>	15,934
18	Conoco Phillips	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		888	888		5,144	<a href="#">/v/107</a>	5,251
19	Conoco Phillips	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD500	M345		15	15		89	<a href="#">/w/2</a>	91
20	Conoco Phillips	Various	Various	AD	V1, 1,8	Various	Various		0			(1,967)	<a href="#">/x/45</a>	(2,012)
21	Coral Power LLC	Arizona Public Service	Idaho Power Company	NF	V1, 1,7,8	MOENKOPI500	M345		198	198		659	<a href="#">/y/24</a>	683
22	Coral Power LLC	Arizona Public Service	Idaho Power Company	NF	V1, 1,7,8	NAVAJO500	M345		301	301		1,550	<a href="#">/z/36</a>	1,586
23	Coral Power LLC	Arizona Public Service	NV Energy Marketing	NF	V1, 1,7,8	NAVAJO500	NORTHSYS		125	125		508	<a href="#">/aa/15</a>	523
24	Coral Power LLC	Bonneville Power Administration	CAISO	NF	V1, 1,7,8	HILLTOP345	SUMMIT120		36	36		214	<a href="#">/ab/4</a>	218
25	Coral Power LLC	CAISO	Bonneville Power Administration	NF	V1, 1,7,8	ELDORADO230	HILLTOP345		460	460		2,184	<a href="#">/ac/55</a>	2,239
26	Coral Power LLC	CAISO	Bonneville Power Administration	NF	V1, 1,7,8	SUMMIT120	HILLTOP345		50	50		297	<a href="#">/ad/6</a>	303
27	Coral Power LLC	CAISO	Idaho Power Company	NF	V1, 1,7,8	ELDORADO230	M345		7,095	7,095		39,164	<a href="#">/ae/851</a>	40,015
28	Coral Power LLC	CAISO	Idaho Power Company	NF	V1, 1,7,8	SUMMIT120	M345		4	4		24		24
29	Coral Power LLC	Idaho Power Company	CAISO	NF	V1, 1,7,8	M345	SUMMIT120		663	663		2,949	<a href="#">/af/80</a>	3,029
30	Coral Power LLC	Idaho Power Company	NV Energy Marketing	NF	V1, 1,7,8	M345	NORTHSYS		558	558		2,907	<a href="#">/ag/67</a>	2,974
31	Coral Power LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	GON.IPP	M345		1	1		6		6
32	Coral Power LLC	NV Energy Marketing	Bonneville Power Administration	NF	V1, 1,7,8	NORTHSYS	HILLTOP345		258	258		1,533	<a href="#">/ah/31</a>	1,564
33	Coral Power LLC	NV Energy Marketing	Idaho Power Company	NF	V1, 1,7,8	NORTHSYS	M345		4,244	4,244		14,339	<a href="#">/ai/509</a>	14,848
34	Coral Power LLC	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,7,8	REDB	HILLTOP345		205	205		944	<a href="#">/aj/25</a>	969
35	Coral Power LLC	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,7,8	GON.PAV	HILLTOP345		269	269		1,598	<a href="#">/ak/32</a>	1,630
36	Coral Power LLC	PacifiCorp East	CAISO	NF	V1, 1,7,8	GON.PAV	SUMMIT120		36	36		214	<a href="#">/al/4</a>	218
37	Coral Power LLC	PacifiCorp East	CAISO	NF	V1, 1,7,8	REDB	SUMMIT120		72	72		428	<a href="#">/am/9</a>	437
38	Coral Power LLC	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	GON.PAV	M345		2,760	2,760		12,777	<a href="#">/an/324</a>	13,101
39	Coral Power LLC	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	REDB	M345		410	410		2,435	<a href="#">/ao/49</a>	2,484
40	Coral Power LLC	PacifiCorp East	NV Energy Marketing	NF	V1, 1,7,8	REDB	NORTHSYS		62	62		206	<a href="#">/ap/7</a>	213
41	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,7,8	MEAD230	HILLTOP345		231	231		1,372	<a href="#">/aq/28</a>	1,400
42	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD230	SUMMIT120		159	159		861	<a href="#">/ar/19</a>	880
43	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345		42,414	42,414		194,057	<a href="#">/as/5,053</a>	199,110
44	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1, 1,7,8	MEAD230	NORTHSYS		197	197		1,110	<a href="#">/at/24</a>	1,134
45	Coral Power LLC	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1, 1,7,8	MEAD230	GON.PAV		430	430		2,351	<a href="#">/au/52</a>	2,403



46	Coral Power LLC	Idaho Power Company	PacifiCorp East	SFP	V1, 1,7,8	M345	GON.PAV		1,344	1,344		5,600	<a href="#">/avl</a> 157	5,757
47	Coral Power LLC	PacifiCorp East	Idaho Power Company	SFP	V1, 1,7,8	GON.PAV	M345		13,776	13,776		56,300	<a href="#">/avl</a> 1,607	57,907
48	Coral Power LLC	Various	Various	AD	V1, 1,7,8	Various	Various			0		(48,574)	<a href="#">/avl</a> (1,124)	(49,698)
49	CP Energy Marketing	NV Energy Marketing	Western Area Power Administration, Lower Colorado Region	NF	V1, 1,8	MEAD230	HILLTOP345		10	10		33	<a href="#">/avl</a> 1	34
50	Dynasty Power Inc.	CAISO	Idaho Power Company	NF	V1, 1,7,8	SUMMIT120	M345		521	521		3,095	<a href="#">/avl</a> 63	3,158
51	Dynasty Power Inc.	CAISO	PacifiCorp East	NF	V1, 1,7,8	SUMMIT120	GON.PAV		6,009	6,009		25,813	<a href="#">/avl</a> 713	26,526
52	Dynasty Power Inc.	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,7,8	M345	HILLTOP345		293	293		1,610	<a href="#">/avl</a> 35	1,645
53	Dynasty Power Inc.	Idaho Power Company	CAISO	NF	V1, 1,7,8	M345	SUMMIT120		712	712		3,264	<a href="#">/avl</a> 85	3,349
54	Dynasty Power Inc.	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	MCCULLOUG230	M345		1,061	1,061		6,302	<a href="#">/avl</a> 127	6,429
55	Dynasty Power Inc.	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	MCCULLOUG500	M345		18,379	18,379		95,625	<a href="#">/avl</a> 2,205	97,830
56	Dynasty Power Inc.	PacifiCorp East	CAISO	NF	V1, 1,7,8	REDB	SUMMIT120		634	634		3,411	<a href="#">/avl</a> 76	3,487
57	Dynasty Power Inc.	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,7,8	MEAD230	HILLTOP345		6,490	6,490		30,832	<a href="#">/avl</a> 776	31,608
58	Dynasty Power Inc.	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD230	SUMMIT120		251	251		1,373	<a href="#">/avl</a> 30	1,403
59	Dynasty Power Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345		50,233	50,233		251,996	<a href="#">/avl</a> 5,980	257,976
60	Dynasty Power Inc.	CAISO	Idaho Power Company	SFP	V1, 1,7,8	SUMMIT120	M345		2,352	2,352		9,800	<a href="#">/avl</a> 274	10,074
61	Dynasty Power Inc.	CAISO	PacifiCorp East	SFP	V1, 1,7,8	SUMMIT120	GON.PAV		22,200	22,200		90,500	<a href="#">/avl</a> 2,590	93,090
62	Dynasty Power Inc.	Idaho Power Company	CAISO	SFP	V1, 1,7,8	M345	SUMMIT120		2,688	2,688		11,200	<a href="#">/avl</a> 314	11,514
63	Dynasty Power Inc.	Various	Various	AD	V1, 1,7,8	Various	Various		0			60,721	<a href="#">/avl</a> 1,417	62,138
64	Energy Keepers	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,8	M345	HILLTOP345		325	325		1,931	<a href="#">/avl</a> 39	1,970
65	Energy Keepers	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		1,054	1,054		5,574	<a href="#">/avl</a> 126	5,700
66	Energy Keepers	Various	Various	AD	V1, 1,8	Various	Various	0				(3,861)	<a href="#">/avl</a> (78)	(3,939)
67	Guzman Energy LLC	Arizona Public Service	Idaho Power Company	NF	V1, 1,8	MOENKOPI500	M345	0	63	63		374	<a href="#">/avl</a> 8	382
68	Guzman Energy LLC	CAISO	Idaho Power Company	NF	V1, 1,7,8	SUMMIT120	M345	0	42	42		249	<a href="#">/avl</a> 5	254
69	Guzman Energy LLC	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,7,8	M345	HILLTOP345	0	50	50		297	<a href="#">/avl</a> 6	303
70	Guzman Energy LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	GON.IPP	M345	0	255	255		849	<a href="#">/avl</a> 31	880
71	Guzman Energy LLC	PacifiCorp East	CAISO	NF	V1, 1,7,8	REDB	SUMMIT120	0	255	255		1,293	<a href="#">/avl</a> 31	1,324
72	Guzman Energy LLC	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	REDB	M345	0	25	25		83	<a href="#">/avl</a> 3	86
73	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,7,8	MEAD230	HILLTOP345	0	3,468	3,468		17,727	<a href="#">/avl</a> 414	18,141
74	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD230	SUMMIT120	0	255	255		1,515	<a href="#">/avl</a> 31	1,546
75	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345	0	20,181	20,181		84,900	<a href="#">/avl</a> 2,368	87,268

76	Guzman Energy LLC	CAISO	Idaho Power Company	SFP	V1, 1,7,8	SUMMIT120	M345	0	1,200	1,200		5,000	140	5,140
77	Guzman Energy LLC	Various	Various	AD	V1, 1,7,8	Various	Various	0	0	0		11,673	249	11,922
78	Idaho Power Company	NV Energy Marketing	PacifiCorp East	NF	V1, 1,8	NORTHSYS	GON.PAV	0	1,725	1,725		9,296	207	9,503
79	Idaho Power Company	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	2,400	2,400		10,000	280	10,280
80	Idaho Power Company	Bonneville Power Administration	Idaho Power Company	NF	V1, 1,8	HILLTOP345	M345	0	80	80		475	10	485
81	Idaho Power Company	Various	Various	AD	V1, 1,7,8	Various	Various	0	0	0		(14,008)	(244)	(14,252)
82	MAG Energy Solutions	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	2,340	2,340		12,435	281	12,716
83	MAG Energy Solutions	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		328	9	337
84	MacQuarie Cook Power Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	43,177	43,177		194,556	5,086	199,642
85	MacQuarie Cook Power Inc.	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(55,759)	(1,622)	(57,381)
86	Mercuria Energy America	Idaho Power Company	PacifiCorp East	NF	V1, 1,8	M345	GON.PAV	0	211	211		1,188	25	1,213
87	Mercuria Energy America	NV Energy Marketing	Idaho Power Company	NF	V1, 1,8	SOUTHSYS	M345	0	40	40		238	5	243
88	Mercuria Energy America	PacifiCorp East	Idaho Power Company	NF	V1, 1,8	REDB	M345	0	50	50		167	6	173
89	Mercuria Energy America	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		238	5	243
90	Morgan Stanley Capital Group Inc.	CAISO	Idaho Power Company	NF	V1, 1,8	ELDORADO230	M345	0	8,862	8,862		49,221	1,063	50,284
91	Morgan Stanley Capital Group Inc.	CAISO	PacifiCorp East	NF	V1, 1,8	ELDORADO230	GON.PAV	0	347	347		2,061	42	2,103
92	Morgan Stanley Capital Group Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	417	417		2,525	51	2,576
93	Morgan Stanley Capital Group Inc.	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		817,976	26,592	844,568
94	Open Mountain Energy LLC	CAISO	Los Angeles Department of Water and Power	LFP	V1, 1,7	SILVERPEAK55	GON.IPP	0	104,208	104,208		353,210	12,155	365,365
95	Open Mountain Energy LLC	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		67,227	20,736	87,963
96	Ormat	Los Angeles Department of Water and Power	NV Energy Marketing	NF	V1, 1,8	CRYSTAL500	NORTHSYS	0	24	24		143	3	146
97	Phillips 66 Energy Trading LLC	PacifiCorp East	Bonneville Power Administration	SFP	V1, 1,7	GON.PAV	HILLTOP345	0	18,025	18,025		61,750	2,125	63,875
98	Phillips 66 Energy Trading LLC	PacifiCorp East	Idaho Power Company	SFP	V1, 1,7	GON.PAV	M345	0	2,400	2,400		10,000	280	10,280
99	Phillips 66 Energy Trading LLC	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		61,750	2,125	63,875
100	Pacific Gas & Electric Company	NV Energy Marketing	CAISO	NF	V1, 1,8	NORTHSYS	SUMMIT120	0	6,131	6,131		31,136	736	31,872
101	Patua	NV Energy Marketing	Bonneville Power Administration	LFP	V1, 1,7	NORTHSYS	HILLTOP345	0	166,440	166,440		563,160	19,380	582,540
102	Patua	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		(3)	17,491	17,488
103	Portland General Electric	Arizona Public Service	Idaho Power Company	NF	V1, 1,8	NAVAJO500	M345	0	2,025	2,025		11,246	243	11,489
104	Portland General Electric	CAISO	Bonneville Power Administration	NF	V1, 1,8	SUMMIT120	HILLTOP345	0	3,255	3,255		19,335	391	19,726
105	Portland General Electric	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345	0	5,466	5,466		25,865	656	26,521
106	Portland General Electric	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	CRYSTAL500	M345	0	150	150		891	18	909
107	Portland General Electric	NV Energy Marketing	Bonneville Power Administration	NF	V1, 1,8	NORTHSYS	HILLTOP345	0	1	1		6		6

108	Portland General Electric	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345	0	1,801	1,801		9,281	<a href="#">/del</a> 216	9,497
109	Portland General Electric	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	10,028	10,028		51,376	<a href="#">/del</a> 1,203	52,579
110	Portland General Electric	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		1,316	<a href="#">/del</a> (10)	1,306
111	Pacificorp	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV	0	1,802	1,802		8,576	<a href="#">/del</a> 212	8,788
112	Pacificorp	Idaho Power Company	PacifiCorp East	NF	V1, 1,8	M345	GON.PAV	0	1,824	1,824		7,600	<a href="#">/del</a> 213	7,813
113	Pacificorp	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,8	REDB	HILLTOP345	0	2,963	2,963		15,063	<a href="#">/del</a> 356	15,419
114	Pacificorp	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345	0	160	160		950	<a href="#">/del</a> 19	969
115	Pacificorp	PacifiCorp East	PacifiCorp East	NF	V1, 1,8	REDB	GON.PAV	0	4,158	4,158		17,847	<a href="#">/del</a> 490	18,337
116	Pacificorp	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		9,911	<a href="#">/del</a> 222	10,133
117	Plumas-Sierra TSA	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	MARBLE60	0	1,335	1,335		6,810	<a href="#">/del</a> 160	6,970
118	Plumas-Sierra TSA	CAISO	NV Energy Marketing	NF	V1, 1,8	SUMMIT120	NORTHSYS	0	135	135		656	<a href="#">/del</a> 16	672
119	Plumas-Sierra TSA	PacifiCorp East	NV Energy Marketing	NF	V1, 1,8	GON.PAV	NORTHSYS	0	11	11		58	<a href="#">/del</a> 1	59
120	Plumas-Sierra TSA	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	MARBLE60	0	3,720	3,720		12,350	<a href="#">/del</a> 1,275	13,625
121	Plumas-Sierra TSA	PacifiCorp East	CAISO	SFP	V1, 1,8	GON.PAV	MARBLE60	0	7,325	7,325		24,700		24,700
122	Plumas-Sierra TSA	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		135	<a href="#">/del</a> 3	138
123	Powerex	Bonneville Power Administration	Idaho Power Company	NF	V1, 1,7,8	HILLTOP345	M345	0	66	66		392	<a href="#">/del</a> 8	400
124	Powerex	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,7,8	HILLTOP345	GON.PAV	0	207	207		1,230	<a href="#">/del</a> 25	1,255
125	Powerex	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,7,8	M345	HILLTOP345	0	53	53		315	<a href="#">/del</a> 6	321
126	Powerex	Idaho Power Company	PacifiCorp East	NF	V1, 1,7,8	M345	GON.PAV	0	81	81		270	<a href="#">/del</a> 10	280
127	Powerex	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,7,8	GON.IPP	HILLTOP345	0	4,096	4,096		20,099	<a href="#">/del</a> 490	20,589
128	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	GON.IPP	M345	0	724	724		4,040	<a href="#">/del</a> 87	4,127
129	Powerex	Los Angeles Department of Water and Power	PacifiCorp East	NF	V1, 1,7,8	GON.IPP	GON.PAV	0	5	5		30	<a href="#">/del</a> 1	31
130	Powerex	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,7,8	GON.PAV	HILLTOP345	0	100	100		594	<a href="#">/del</a> 12	606
131	Powerex	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	GON.PAV	M345	0	220	220		1,307	<a href="#">/del</a> 26	1,333
132	Powerex	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,7,8	MEAD230	HILLTOP345	0	1,523	1,523		7,776	<a href="#">/del</a> 183	7,959
133	Powerex	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345	0	5,701	5,701		25,352	<a href="#">/del</a> 668	26,020
134	Powerex	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,7,8	MEAD230	GON.IPP	0	22	22		73	<a href="#">/del</a> 3	76
135	Powerex	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1, 1,7,8	MEAD230	GON.PAV	0	37	37		220	<a href="#">/del</a> 4	224
136	Powerex	Bonneville Power Administration	PacifiCorp East	SFP	V1, 1,7,8	HILLTOP345	GON.PAV	0	302,830	302,830		1,023,040	<a href="#">/del</a> 35,171	1,058,211
137	Powerex	Los Angeles Department of Water and Power	Bonneville Power Administration	SFP	V1, 1,7,8	GON.IPP	HILLTOP345	0	288	288		1,120	<a href="#">/del</a> 34	1,154

138	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,7,8	GON.IPP	M345	0	1,032	1,032		4,300	<a href="#">/el/120</a>	4,420
139	Powerex	PacifiCorp East	Idaho Power Company	SFP	V1, 1,7,8	GON.PAV	M345	0	624	624		2,600	<a href="#">/el/73</a>	2,673
140	Powerex	Various	Various	AD	V1, 1,7,8	Various	Various	0	0	0		1,315,688	<a href="#">/el/44,380</a>	1,360,068
141	Rainbow Energy	CAISO	Idaho Power Company	NF	V1, 1,7,8	SUMMIT120	M345	0	50	50		167	<a href="#">/el/6</a>	173
142	Rainbow Energy	CAISO	PacifiCorp East	NF	V1, 1,7,8	SUMMIT120	GON.PAV	0	968	968		5,750	<a href="#">/el/116</a>	5,866
143	Rainbow Energy	Idaho Power Company	CAISO	NF	V1, 1,7,8	M345	SUMMIT120	0	100	100		417	<a href="#">/em/12</a>	429
144	Rainbow Energy	Idaho Power Company	PacifiCorp East	NF	V1, 1,7,8	M345	GON.PAV	0	399	399		2,370	<a href="#">/em/48</a>	2,418
145	Rainbow Energy	NV Energy Marketing	Idaho Power Company	NF	V1, 1,7,8	NORTHSYS	M345	0	2,400	2,400		14,256	<a href="#">/eo/288</a>	14,544
146	Rainbow Energy	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	GON.PAV	M345	0	499	499		1,988	<a href="#">/eo/60</a>	2,048
147	Rainbow Energy	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD230	SUMMIT120	0	289	289		1,672	<a href="#">/eo/35</a>	1,707
148	Rainbow Energy	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345	0	177,920	177,920		763,643	<a href="#">/el/21,073</a>	784,716
149	Rainbow Energy	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1, 1,7,8	MEAD230	GON.PAV	0	565	565		2,638	<a href="#">/es/68</a>	2,706
150	Rainbow Energy	CAISO	Idaho Power Company	SFP	V1, 1,7,8	SUMMIT120	M345	0	11,760	11,760		47,040	<a href="#">/el/1,372</a>	48,412
151	Rainbow Energy	CAISO	PacifiCorp East	SFP	V1, 1,7,8	SUMMIT120	GON.PAV	0	22,800	22,800		92,000	<a href="#">/eu/2,660</a>	94,660
152	Rainbow Energy	Idaho Power Company	CAISO	SFP	V1, 1,7,8	M345	SUMMIT120	0	336	336		1,400	<a href="#">/ev/39</a>	1,439
153	Rainbow Energy	Idaho Power Company	PacifiCorp East	SFP	V1, 1,7,8	M345	GON.PAV	0	1,800	1,800		7,500	<a href="#">/ew/210</a>	7,710
154	Rainbow Energy	Various	Various	AD	V1, 1,7,8	Various	Various	0	0	0		126,504	<a href="#">/ex/3,431</a>	129,935
155	SociVolta	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	1	1		6		6
156	Southern California Edison	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	SILVERPEAK55	0	247	247		1,365	<a href="#">/ev/30</a>	1,395
157	Southern California Edison	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(1,509)	<a href="#">/ez/(39)</a>	(1,548)
158	The Energy Authority North	Arizona Public Service	CAISO	NF	V1, 1,7,8	MOENKOPI500	SUMMIT120	0	24	24		143	<a href="#">/el/3</a>	146
159	The Energy Authority North	Arizona Public Service	Idaho Power Company	NF	V1, 1,7,8	MOENKOPI500	M345	0	739	739		4,259	<a href="#">/lu/89</a>	4,348
160	The Energy Authority North	Bonneville Power Administration	Los Angeles Department of Water and Power	NF	V1, 1,7,8	HILLTOP345	GON.IPP	0	420	420		1,683	<a href="#">/le/50</a>	1,733
161	The Energy Authority North	CAISO	Bonneville Power Administration	NF	V1, 1,7,8	ELDORADO230	HILLTOP345	0	525	525		3,119	<a href="#">/le/63</a>	3,182
162	The Energy Authority North	CAISO	Bonneville Power Administration	NF	V1, 1,7,8	SUMMIT120	HILLTOP345	0	356	356		1,880	<a href="#">/le/43</a>	1,923
163	The Energy Authority North	CAISO	Idaho Power Company	NF	V1, 1,7,8	ELDORADO230	M345	0	280	280		1,272	<a href="#">/le/34</a>	1,306
164	The Energy Authority North	CAISO	Idaho Power Company	NF	V1, 1,7,8	SILVERPEAK55	M345	0	1,312	1,312		5,849	<a href="#">/le/157</a>	6,006
165	The Energy Authority North	CAISO	Idaho Power Company	NF	V1, 1,7,8	SUMMIT120	M345	0	3,017	3,017		14,340	<a href="#">/lu/362</a>	14,702
166	The Energy Authority North	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,7,8	M345	HILLTOP345	0	296	296		1,758	<a href="#">/le/36</a>	1,794
167	The Energy Authority North	Idaho Power Company	CAISO	NF	V1, 1,7,8	M345	SILVERPEAK55	0	17	17		101	<a href="#">/le/2</a>	103
168	The Energy Authority North	Idaho Power Company	CAISO	NF	V1, 1,7,8	M345	SUMMIT120	0	1,220	1,220		6,012	<a href="#">/le/146</a>	6,158
169	The Energy Authority North	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,7,8	M345	GON.IPP	0	4,227	4,227		21,715	<a href="#">/le/507</a>	22,222

170	The Energy Authority North	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,7,8	GON.IPP	HILLTOP345	0	1,145	1,145		6,279	<a href="#">/tbl1</a> 137	6,416
171	The Energy Authority North	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,7,8	GON.IPP	SUMMIT120	0	40	40		238	<a href="#">/tbl1</a> 5	243
172	The Energy Authority North	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	GON.IPP	M345	0	9,422	9,422		55,337	<a href="#">/tbl1</a> 1,130	56,467
173	The Energy Authority North	Los Angeles Department of Water and Power	PacifiCorp East	NF	V1, 1,7,8	GON.IPP	GON.PAV	0	116	116		689	<a href="#">/tbl1</a> 14	703
174	The Energy Authority North	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,7,8	REDB	HILLTOP345	0	160	160		950	<a href="#">/tbl1</a> 19	969
175	The Energy Authority North	PacifiCorp East	CAISO	NF	V1, 1,7,8	GON.PAV	SUMMIT120	0	147	147		764	<a href="#">/tbl1</a> 18	782
176	The Energy Authority North	PacifiCorp East	CAISO	NF	V1, 1,7,8	REDB	SUMMIT120	0	2,061	2,061		9,938	<a href="#">/tbl1</a> 247	10,185
177	The Energy Authority North	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	GON.PAV	M345	0	64	64		380	<a href="#">/tbl1</a> 8	388
178	The Energy Authority North	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	REDB	M345	0	340	340		1,954	<a href="#">/tbl1</a> 41	1,995
179	The Energy Authority North	PacifiCorp East	Los Angeles Department of Water and Power	NF	V1, 1,7,8	REDB	GON.IPP	0	125	125		547	<a href="#">/tbl1</a> 15	562
180	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,7,8	MEAD230	HILLTOP345	0	3,834	3,834		22,764	<a href="#">/tbl1</a> 460	23,224
181	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD230	SUMMIT120	0	335	335		1,886	<a href="#">/tbl1</a> 40	1,926
182	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD500	SILVERPEAK55	0	11	11		65	<a href="#">/tbl1</a> 1	66
183	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD500	SUMMIT120	0	72	72		428	<a href="#">/tbl1</a> 9	437
184	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345	0	41,664	41,664		217,078	<a href="#">/tbl1</a> 5,036	222,114
185	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD500	M345	0	3,060	3,060		17,132	<a href="#">/tbl1</a> 367	17,499
186	The Energy Authority North	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,7,8	MEAD230	GON.IPP	0	2,989	2,989		15,012	<a href="#">/tbl1</a> 359	15,371
187	The Energy Authority North	Idaho Power Company	CAISO	SFP	V1, 1,7,8	M345	SUMMIT120	0	336	336		1,400	<a href="#">/tbl1</a> 39	1,439
188	The Energy Authority North	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,7,8	GON.IPP	M345	0	63,865	63,865		218,790	<a href="#">/tbl1</a> 1,822	220,612
189	The Energy Authority North	Various	Various	AD	V1, 1,7,8	Various	Various	0	0	0		45,267	<a href="#">/tbl1</a> 7,571	52,838
190	TEC Energy	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	171	171		917	<a href="#">/tbl1</a> 21	938
191	TEC Energy	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		917	<a href="#">/tbl1</a> 21	938
192	Tenaska Power Services	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,7,8	MEAD230	SUMMIT120	0	5	5		30	<a href="#">/tbl1</a> 1	31
193	Tenaska Power Services	NV Energy Marketing	PacifiCorp East	SFP	V1, 1,7,8	NORTHSYS	GON.PAV	0	192	192		800	<a href="#">/tbl1</a> 22	822
194	Transalta Energy Marketing	Arizona Public Service	Idaho Power Company	NF	V1, 1,7,8	NAVAJO500	M345	0	1,057	1,057		6,018	<a href="#">/tbl1</a> 127	6,145
195	Transalta Energy Marketing	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,7,8	MCCULLOUG500	HILLTOP345	0	419	419		2,489	<a href="#">/tbl1</a> 50	2,539
196	Transalta Energy Marketing	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,7,8	GON.IPP	HILLTOP345	0	443	443		2,631	<a href="#">/tbl1</a> 53	2,684



197	Transalta Energy Marketing	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	GON.IPP	M345	0	675	675		3,341	<sup>(aq)</sup> 81	3,422
198	Transalta Energy Marketing	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,7,8	MCCULLOUGH500	M345	0	5,034	5,034		25,856	<sup>(aq)</sup> 604	26,460
199	Transalta Energy Marketing	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,7,8	REDB	HILLTOP345	0	1,284	1,284		5,341	<sup>(aq)</sup> 154	5,495
200	Transalta Energy Marketing	PacifiCorp East	Bonneville Power Administration	NF	V1, 1,7,8	GON.PAV	HILLTOP345	0	11	11		65	<sup>(aq)</sup> 1	66
201	Transalta Energy Marketing	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	GON.PAV	M345	0	20	20		67	<sup>(aq)</sup> 2	69
202	Transalta Energy Marketing	PacifiCorp East	Idaho Power Company	NF	V1, 1,7,8	REDB	M345	0	80	80		475	<sup>(aq)</sup> 10	485
203	Transalta Energy Marketing	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,7,8	MEAD230	HILLTOP345	0	10,563	10,563		52,115	<sup>(aq)</sup> 1,264	53,379
204	Transalta Energy Marketing	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,7,8	MEAD230	M345	0	35,270	35,270		184,734	<sup>(aq)</sup> 4,216	188,950
205	Transalta Energy Marketing	Idaho Power Company	CAISO	SFP	V1, 1,7,8	M345	SUMMIT120	0	1,728	1,728		6,840	<sup>(aq)</sup> 202	7,042
206	Transalta Energy Marketing	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		9,973	<sup>(aq)</sup> 83	10,056
207	Vitol, Inc.	Idaho Power Company	CAISO	LFP	V1, 1,7	M345	SUMMIT120	0	17,520	17,520		59,280	<sup>(aq)</sup> 2,040	61,320
208	Vitol, Inc.	Idaho Power Company	Los Angeles Department of Water and Power	SFP	V1, 1,7	M345	GON.IPP	0	55,944	55,944		187,720	<sup>(aq)</sup> 6,460	194,180
209	Vitol, Inc.	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		<sup>(q)</sup> (7)		(7)
210	ON Line Allocation from SPP	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		(645,748)	<sup>(g2)</sup> (11,544)	(657,292)
211	ORNI 47	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		2,504,784	<sup>(ha)</sup> 162,348	2,667,132
212	Star Peak Geothermal	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		79,504	<sup>(ha)</sup> 15,637	95,141
213	Various Customers	Unknown	Unknown	OS	V1-7,8	Various	Various	0	0	0			<sup>(ha)</sup> 29,580	29,580
214	Various Customers	Unknown	Unknown	AD	V1-7,8	Various	Various	0	0	0		<sup>(d)</sup> (80,114)		(80,114)
215	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	V1	M345	Barrick	281	0	0		4,687,507	<sup>(hd)</sup> 865,825	5,553,332
216	BPA For Harney	Bonneville Power Administration	Harney Electric	FNO	V1	Hilltop345	Northsys	179	0	0		525,154	<sup>(he)</sup> 76,133	601,287
217	BPA For Wells WREC	Bonneville Power Administration	Wells Rural Electric	FNO	V1	Hilltop345	Northsys	1,905	0	0		1,767,241	<sup>(hi)</sup> 256,354	2,023,595
218	Caesars Entertainment North	Various	Caesars Entertainment	FNO	V1	M345	Northsys	355	0	0		146,617	<sup>(ha)</sup> 21,269	167,886
219	City Of Fallon	Utah Associated Municipal Power Services	City Of Fallon	FNO	V1	Gonder.Pav	Fallon	215	0	0		436,479	<sup>(hb)</sup> 178,153	614,632
220	Mt. Wheeler Power NITS	Deseret Generation and Transmission Cooperative	Mt. Wheeler Power	FNO	V1	Gonder.Pav	Mt. Wheeler	729	0	0		953,879	<sup>(bi)</sup> 314,020	1,267,899
221	Newmont NITS	Shell Energy North America	Nevada Gold Mines	FNO	V1	M345	Newmont	434	0	0		3,902,365	<sup>(bi)</sup> 879,584	4,781,949
222	Peppermill	Various	Peppermill	FNO	V1	M345	Northsys	59	0	0		194,742	<sup>(hb)</sup> 28,244	222,986
223	Reno City Center	Various	Reno City Center	FNO	V1	M345	Northsys	79	0	0		29,072	<sup>(bi)</sup> 4,226	33,298
224	Switch-North	Various	Switch-North	FNO	V1	M345	Northsys	12	0	0		1,089,053	<sup>(hm)</sup> 157,991	1,247,044
225	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	V1	Gon.IPP	Truckee Donner	1,578	0	0		685,668	<sup>(hm)</sup> 99,451	785,119
35	TOTAL							5,825	1,684,098	1,684,098		25,426,908	3,489,593	28,916,501



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: TransmissionEnergyDeliveredToCompanyOrPublicAuthorityName
This footnote applies to all occurrences of "PacifiCorp" on Pages 328-330. PacifiCorp is an indirect subsidiary of Berkshire Hathaway Energy Company, Sierra Pacific Power.Company's indirect parent company.
(b) Concept: TransmissionEnergyDeliveredToCompanyOrPublicAuthorityName
This footnote applies to all occurrences of "CAISO" on pages 328-330. Complete name is California Independent System Operator.
(c) Concept: EnergyChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(d) Concept: EnergyChargesRevenueTransmissionOfElectricityForOthers
Wind induced vibration settlement reserve.
(e) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(g) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(h) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(i) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(j) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(k) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(l) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(m) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(n) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(o) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(p) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(q) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(r) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(s) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(t) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(u) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.



(v) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(w) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(x) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(y) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(z) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(aa) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ab) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ac) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ad) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ae) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(af) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ag) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ah) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ai) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(aj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ak) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(al) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(am) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(an) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ao) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ap) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(aq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ar) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(as) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

( <a href="#">at</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">au</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">av</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">aw</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ax</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
( <a href="#">ay</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">az</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ba</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bb</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bc</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bd</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">be</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bf</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bg</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bh</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bi</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bj</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bk</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bl</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bm</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
( <a href="#">bn</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bo</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">bp</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
( <a href="#">bq</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

(br) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(by) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ca) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ce) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(ch) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ci) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ck) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(co) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

(cp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(cr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(ct) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(da) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(db) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(de) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(df) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(dh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(di) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(dm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.

( <a href="#">dn</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">do</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dp</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dq</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dr</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
( <a href="#">ds</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dt</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">du</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dv</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dw</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dx</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dy</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">dz</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ea</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">eb</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ec</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ed</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ee</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ef</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">eg</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">eh</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ei</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ej</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
( <a href="#">ek</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

( <a href="#">el</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">em</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">en</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">eo</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ep</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">eq</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">er</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">es</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">et</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">eu</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ev</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ew</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ex</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
( <a href="#">ey</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ez</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
( <a href="#">fa</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fb</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fc</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fd</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fe</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">ff</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fg</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fh</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
( <a href="#">fi</a> ) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

(fj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fo) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ft) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(fz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ga) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ge) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(gg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

(gh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(gi) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(go) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(gx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(ha) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(hb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(hc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Schedule 1 A transactions due to participation in CAISO Energy Imbalance Market.
(hd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(he) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.



<a href="#">(hf)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hg)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hh)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hi)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hj)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hk)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hl)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hm)</a> Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
<a href="#">(hn)</a> 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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.

2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.

3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:  
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations. OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to- Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.

4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.

5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

6. Enter ""TOTAL"" in column (a) as the last line.

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Administration	LFP					(b)21,888	21,888
2	(a) Nevada Power Company	OS					385,610 (g)	385,610
3	Wells Rural Electric Company	OS			3,259		(d)7,905	11,164
	TOTAL				3,259		415,403	418,662

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.
(d) Concept: OtherChargesTransmissionOfElectricityByOthers
Wells Rural Electric Company service charges.
FERC FORM NO. 1 (REV. 02-04)

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	241,356		
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	1,982,760		
46	TOTAL	2,224,116		

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

Depreciation and Amortization of Electric Plant (Account 403, 404, 405)						
<p>1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).</p> <p>2. 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.</p> <p>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>						

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			4,812,261		4,812,261
2	Steam Production Plant	29,970,954				29,970,954
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	22,702,765				22,702,765
7	Transmission Plant	17,837,295				17,837,295
8	Distribution Plant	48,081,817				48,081,817
9	Regional Transmission and Market Operation					
10	General Plant	8,360,770				8,360,770
11	Common Plant-Electric	7,177,668		12,775,239		19,952,907
12	TOTAL	(a) 134,131,269	(b) 0	17,587,500		151,718,769

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		4.06%	SQUARE	13 years
13	Steam Plant 311	109,796.082	90 years	(11)%	6.06%	90-S1	12 years, 10 months, 24 days
14	Steam Plant 312	313,239.278	55 years	(10)%	5.57%	55-S0	12 years, 6 months
15	Steam Plant 314	115,154.642	65 years	(10)%	6.26%	65-L1	12 years, 6 months
16	Steam Plant 315	37,324.645	60 years	(9)%	3.1%	60-S1	12 years, 8 months, 12 days
17	Steam Plant 316	10,525.441	50 years	(9)%	8.53%	50-R1.5	10 years, 2 months, 12 days
18	Steam Plant 317						

19	Steam Plant - Subtotal	586,632.194					
20	Other Production Plant - 341	49,271.359	90 years	(20)%	2.8%	90-R1.5	17 years, 6 months
21	Other Production Plant - 342	107,399.116	70 years	(20)%	2.22%	70-S2	17 years, 4 months, 24 days
22	Other Production Plant - 343	20,191.214	50 years	(7)%	0.68%	50-S0.5	15 years, 4 months, 24 days
23	Other Production Plant - 344	435,361.181	45 years	(16)%	3.62%	45-L0	15 years, 10 months, 24 days
24	Other Production Plant - 345	72,148.831	60 years	(19)%	2.64%	60-S1.5	16 years, 9 months, 18 days
25	Other Production Plant - 346	34,113.585	40 years	(3)%	3.07%	40-O1	11 years, 9 months, 18 days
26	Other Production Plant - 347	(505.989)					
27	Other Production Plant - subtotal	717,979.297					
28	Transmission Plant - 350	60,235.622	70 years		1.44%	70-R4	51 years, 8 months, 12 days
29	Transmission Plant - 352	20,822.282	65 years	(5)%	1.54%	65-R4	45 years, 3 months, 18 days
30	Transmission Plant - 353	408,299.334	55 years	(5)%	1.83%	55-R2	42 years, 6 months
31	Transmission Plant - 354	165,536.204	70 years	(10)%	1.46%	70-R4	49 years, 8 months, 12 days
32	Transmission Plant - 355	135,124.705	76 years	(60)%	2.11%	76-R2.5	60 years, 4 months, 24 days
33	Transmission Plant - 356	198,110.075	65 years	(30)%	1.93%	65-R4	46 years, 8 months, 12 days
34	Transmission Plant - 357	7,575.932	60 years		1.7%	60-S4	34 years, 8 months, 12 days
35	Transmission Plant - 358	13,578.013	50 years		1.91%	50-S3	31 years, 3 months, 18 days
36	Transmission Plant - 359	1,119.238	70 years		1.34%	70-R4	52 years, 6 months
37	Transmission Plant - subtotal	1,010,401.405					
38	Distribution Plant - 360	15,132.628	65 years		1.65%	65-R4	43 years, 10 months, 24 days
39	Distribution Plant - 361	4,299.783	60 years	(5)%	1.56%	60-R2.5	44 years, 8 months, 12 days
40	Distribution Plant - 362	328,428.408	76 years	(15)%	1.38%	76-R2.5	62 years, 9 months, 18 days
41	Distribution Plant - 363	17,285.132	20 years		5.05%	20-S3	19 years, 6 months
42	Distribution Plant - 364	326,578.747	65 years	(80)%	2.99%	65-R1.5	50 years, 8 months, 12 days
43	Distribution Plant - 365	208,892.513	55 years	(60)%	3.03%	55-R3	36 years, 6 months
44	Distribution Plant - 366	93,914.568	70 years	(20)%	1.8%	70-R4	45 years, 2 months, 12 days
45	Distribution Plant - 367	416,674.29	60 years	(40)%	2.36%	60-R3	43 years, 2 months, 12 days
46	Distribution Plant - 368	321,067.591	50 years	(30)%	2.86%	50-R1	38 years, 3 months, 18 days
47	Distribution Plant - 369	216,256.727	70 years	(35)%	1.95%	70-R2.5	55 years, 3 months, 18 days
48	Distribution Plant - 370	56,312.327	30 years		2.83%	30-R0.5	26 years, 2 months, 12 days
49	Distribution Plant - 371	7,976.743	35 years	(30)%	1.94%	35-R2	16 years

50	Distribution Plant - 373	52,554.018	45 years	(30)%	2.94%	45-R2	31 years
51	Distribution Plant - 374	1,098.072					
52	Distribution Plant - subtotal	2,066,471.547					
53	General Plant - 303	47,684.763	10 years		7.03%	10-SQ	5 years, 1 month, 6 days
54	General Plant - 389	155.234	65 years			65-R4	0 years
55	General Plant - 390	31,087.493	65 years	(10)%	1.76%	65-R3	55 years, 1 month, 6 days
56	General Plant - 391.1	849.786	20 years		5%	20-SQ	15 years, 7 months, 6 days
57	General Plant - 391.2	3,850.067	5 years		20%	5-SQ	2 years
58	General Plant - 391.3		0 years				
59	General Plant - 392	30,321.953	14 years	10%	5.51%	14-L1	12 years, 6 months
60	General Plant - 393	53.37	20 years		5%	20-SQ	9 years, 2 months, 12 days
61	General Plant - 394	10,510.787	25 years		4%	25-SQ	18 years, 6 months
62	General Plant - 395	2,616.16	15 years		6.67%	15-SQ	10 years, 9 months, 18 days
63	General Plant - 396	4,559.988	14 years	10%	3.69%	14-L1	9 years, 6 months
64	General Plant - 397	111,805.465	15 years		6.67%	15-SQ	6 years, 6 months
65	General Plant - 398	1,522.782	5 years		20%	5-SQ	3 years, 7 months, 6 days
66	General Plant - 399.1	85.296					
67	General Plant - subtotal	245,103.144					
68	TOTAL PLANT	4,626,587.587					

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA
---------------

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments
Depreciable plant base is based upon depreciable plant in service at December 31, 2023.
(b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationgOfAcquisitionAdjustments
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 2022 in Docket #22-06015.



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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 (b) + (c) (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	2,846,136		2,846,136		Electric	928	2,846,136				
2	Mill Tax assessment pursuant to Chapter 704 of the Nevada Revised Statutes	490,468		490,468		Gas	928	490,468				
3	Annual FERC Charges pursuant to Title 180 Code of Federal Regulations Part 382	230,251		230,251		Electric	928	230,251				
4	Federal Issues		372,247	372,247		Electric	928	372,247				
5	Federal Issues		64,263	64,263		Gas	928	64,263				
6	Public Utilities Commission of Nevada		2,786,518	2,786,518	2,636,435	Electric	928	2,786,518	594,278	928	597,892	2,632,821
7	Public Utilities Commission of Nevada		365,767	365,767	67,086	Gas	928	365,767	23,695	254		90,781
46	TOTAL	3,566,855	3,588,795	7,155,650	2,703,521			7,155,650	617,973		597,892	2,723,602

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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	548,766		182.3	548,766	
3	(1) e. Unconventional Generation	Large Storage Programs	58,875		182.3	58,875	
4	(1) e. Unconventional Generation	Solar Energy Programs	518,467		182.3	518,467	
5	(6) Other	Electric Vehicle Demonstration Program	2,321,463		182.3	2,321,463	

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	11,685,656			
4	Transmission	4,024,090			
5	Regional Market				
6	Distribution	9,462,305			
7	Customer Accounts	4,035,789			
8	Customer Service and Informational	560,078			
9	Sales	101,206			
10	Administrative and General	11,698,756			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	41,567,880			
12	Maintenance				
13	Production	2,845,812			
14	Transmission	1,413,336			
15	Regional Market				
16	Distribution	5,177,297			
17	Administrative and General	789,837			
18	TOTAL Maintenance (Total of lines 13 thru 17)	10,226,282			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	14,531,468			
21	Transmission (Enter Total of lines 4 and 14)	5,437,426			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	14,639,602			
24	Customer Accounts (Transcribe from line 7)	4,035,789			
25	Customer Service and Informational (Transcribe from line 8)	560,078			
26	Sales (Transcribe from line 9)	101,206			
27	Administrative and General (Enter Total of lines 10 and 17)	12,488,593			

28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	51,794,162	7,117,763	58,911,925
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution	3,052,340		
37	Customer Accounts	1,730,306		
38	Customer Service and Informational	35,960		
39	Sales			
40	Administrative and General	1,862,641		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	6,681,247		
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution	1,062,856		
49	Administrative and General	74,318		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	1,137,174		
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)	4,115,196		
58	Customer Accounts (Line 37)	1,730,306		
59	Customer Service and Informational (Line 38)	35,960		
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	1,936,959		

62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	7,818,421	1,074,439	8,892,860
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	59,612,583	8,192,202	67,804,785
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	42,770,424	8,151,338	50,921,762
69	Gas Plant	5,924,550	1,129,122	7,053,672
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	48,694,974	9,280,460	57,975,434
72	Plant Removal (By Utility Departments)			
73	Electric Plant	3,039,634	417,719	3,457,353
74	Gas Plant	463,969	63,761	527,730
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,503,603	481,480	3,985,083
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Job Orders, Regulatory Assets and Non-Operating	14,419,726	1,981,617	16,401,343
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	14,419,726	1,981,617	16,401,343

96	TOTAL SALARIES AND WAGES	126,230,886	19,935,759	146,166,645
----	--------------------------	-------------	------------	-------------

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

COMMON UTILITY PLANT AND EXPENSES

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

Line No.	Account No.	Property Group	Plant	Depreciation
1	303	Intangible Software	234,051,118	171,052,652
2	389	Land & Land Rights	9,586,562	174,140
3	390	Structures & Improvements	81,631,313	17,642,137
4	391.1	Office Furniture & Equipment	5,910,164	4,018,411
5	391.2	Computers	19,402,696	7,440,723
6	392	Transportation Equipment	373,471	117,783
7	393	Stores Equipment	—	—
8	394	Tools, Shop & Garage Equipment	99,953	17,080
9	395	Laboratory Equipment	133,026	1,039
10	396	Power Operated Equipment	193,466	61,834
11	397	Communications Equipment	22,530,517	9,397,399
12	398	Miscellaneous Equipment	78,570	9,660
13		Total Common Plant in Service	373,990,856	209,932,858
14	102	Plant Purchased or Sold	—	
15	105	Plant Held for Future Use	—	
16	107	Construction Work in Progress	44,365,042	
17	108	Retirement Work in Progress		(531,703)
18		Total Common Utility Plant	418,355,898	209,401,155
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	19,952,904
29			Gas	2,818,726
30				22,771,630
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: 04/15/2024		Year/Period of Report End of: 2023/ Q4	
PURCHASES AND SALES OF ANCILLARY SERVICES								
<p>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.</p> <p>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.</p>								
		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				6,501	MW	552,578	
2	Reactive Supply and Voltage				0	MW		
3	Regulation and Frequency Response				61	MW	530,024	
4	Energy Imbalance				0			
5	Operating Reserve - Spinning				88	MW	680,056	
6	Operating Reserve - Supplement				88	MW	597,755	
7	Other				1,779,455	MWH	732,142	
8	Total (Lines 1 thru 7)				1,786,193		3,092,555	



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA
---------------

(a) Concept: AncillaryServicesSoldNumberOfUnits
Energy imbalance is accounted for at balancing area level and billed through Nevada Power Company.
(b) Concept: AncillaryServicesSoldNumberOfUnits
Includes scheduling, system control and dispatch of 1,779,455 MWH.
(c) Concept: AncillaryServicesSoldAmount
Includes scheduling, system control and dispatch of \$732,142.00.

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: 04/15/2024		Year/Period of Report End of: 2023/ Q4		
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.										
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	2,066	30	19	1,422	455	189			
2	February	2,130	23	12	1,425	516	189			
3	March	1,997	1	19	1,353	455	189			
4	Total for Quarter 1				4,200	1,426	567			
5	April	1,908	3	13	1,254	465	189			
6	May	2,023	19	17	1,360	473	189			
7	June	2,190	30	19	1,501	500	189			
8	Total for Quarter 2				4,115	1,438	567			
9	July	2,531	21	17	1,825	517	189			
10	August	2,398	28	18	1,694	515	189			
11	September	2,073	11	17	1,391	492	189			
12	Total for Quarter 3				4,910	1,524	567			
13	October	1,876	30	9	1,232	454	189			
14	November	1,982	28	8	1,300	493	189			
15	December	2,055	19	10	1,350	515	189			
16	Total for Quarter 4				3,882	1,462	567			
17	Total				17,107	5,850	2,268			

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: 2024-04-15	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,347,572
3	Steam	1,221,790	23	Requirements Sales for Resale (See instruction 4, page 311.)	500,600
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	125,132
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	18,117
7	Other	3,875,248	27	Total Energy Losses	718,466
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	5,097,038	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	9,709,887
10	Purchases (other than for Energy Storage)	4,612,849			
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	1,684,098			
17	Delivered	1,684,098			
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)	9,709,887			

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: 04/15/2024		Year/Period of Report End of: 2023/ Q4	
MONTHLY PEAKS AND OUTPUT								
1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system. 2. Report in column (b) by month the system's output in Megawatt hours for each month. 3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales. 4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system. 5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).								
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	721,965	6,131	1,422	30	19		
30	February	659,801	6,038	1,425	23	12		
31	March	712,285	15,982	1,353	1	19		
32	April	661,448	24,664	1,254	3	13		
33	May	757,439	5,204	1,360	19	17		
34	June	865,017	11,731	1,501	30	19		
35	July	970,164	3,905	1,825	21	17		
36	August	1,429,164	11,123	1,694	28	18		
37	September	865,538	15,023	1,391	11	17		
38	October	682,767	9,398	1,232	30	9		
39	November	660,323	6,793	1,300	28	8		
40	December	723,976	9,140	1,350	15	9		
41	Total	9,709,887	125,132					

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. 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.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

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 <sup>(a)</sup>
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)	146	212	97	95	636	249
7	Plant Hours Connected to Load	2,596	9,975	717	5,592	24,697	12,574
8	Net Continuous Plant Capability (Megawatts)	132	196	92	104	567	261
9	When Not Limited by Condenser Water	132	196	92	104	567	261
10	When Limited by Condenser Water	0	0	0	0	0	261
11	Average Number of Employees	<sup>(b)</sup> 0	23	<sup>(b)</sup> 0	<sup>(b)</sup> 0	50	61
12	Net Generation, Exclusive of Plant Use - kWh	121,472,000	418,687,700	38,901,000	384,630,630	3,344,941,000	771,152,464
13	Cost of Plant: Land and Land Rights		110,978	386,638			1,109,664
14	Structures and Improvements	2,425,270	9,228,652	27,628,869	287,011	44,153,114	72,938,561
15	Equipment Costs	65,641,158	87,559,200	63,548,674	85,975,047	462,138,554	336,519,784
16	Asset Retirement Costs	(5,243)	(972,552)	126,232	(64,513)	123,764	(308,456)
17	Total cost (total 13 thru 20)	68,061,185	95,926,278	91,690,413	86,197,545	506,415,432	410,259,553
18	Cost per KW of Installed Capacity (line 17/5) Including	400	417	764	719	813	1,445
19	Production Expenses: Oper, Supv, & Engr	148,057	170,762	35,109	224,898	2,039,072	680,007
20	Fuel	5,522,012	24,029,703	1,497,609	17,554,423	119,458,833	62,433,756
21	Coolants and Water (Nuclear Plants Only)						

22	Steam Expenses		2,842,767	19,132			3,524,344	
23	Steam From Other Sources							
24	Steam Transferred (Cr)							
25	Electric Expenses	526,559			801,562	7,253,885		
26	Misc Steam (or Nuclear) Power Expenses		1,217,926	107,671			2,071,664	
27	Rents							
28	Allowances							
29	Maintenance Supervision and Engineering	55		13	84	763		
30	Maintenance of Structures	12,310	92,340	24,135	102,424	213,706	729,881	
31	Maintenance of Boiler (or reactor) Plant		744,667	95,186			2,951,084	
32	Maintenance of Electric Plant	398,603			1,103,251	3,154,564		
33	Maintenance of Misc Steam (or Nuclear) Plant		831,679	152,394			729,750	
34	Total Production Expenses	6,607,596	29,929,844	1,931,249	19,786,642	132,120,823	73,120,486	
35	Expenses per Net kWh	0.0544	0.0715	0.0496	0.0514	0.0395	0.0948	
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	1,589,197	4,867,890	478,244	3,116,341	24,521,078	532,530	15,209
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,050,430	1,044,851	1,043,551	1,048,275	1,040,616	20,521,488	4,210,237
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	3.475	4.936	3.131	5.633	4.872	110.591	149.083
41	Average Cost of Fuel per Unit Burned	3.475	4.936	3.131	5.633	4.872	114.040	112.051
42	Average Cost of Fuel Burned per Million BTU	3.308	4.724	3.001	5.374	4.682	5.557	26.614
43	Average Cost of Fuel Burned per kWh Net Gen	0.045	0.057	0.038	0.046	0.036	0.079	0.379
44	Average BTU per kWh Net Generation	13,742.591	12,148.001	12,829.287	8,493.300	7,628.544	14,254.447	14,254.447

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

FOOTNOTE DATA
---------------

(a) Concept: PlantKind
Valmy is jointly owned with Idaho Power. Each company has a 50% interest. Data reported in column titled "Plant Name: Valmy 1&2" 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.
(c) Concept: PlantAverageNumberOfEmployees
Tracy 3 employees are reported in Tracy 8-10.
(d) Concept: PlantAverageNumberOfEmployees
Tracy 4 & 5 employees are reported in Tracy 8-10.

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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			841,847	140,308		5,013		Diesel		Internal Combustion
3	Solar:												
4	Sierra Plaza PV	2007	0.08		13	737,046	9,697,977				Solar		Solar
5	Ohm Solar	2008				690,611					Solar		Solar
6	Fort Churchill Solar Array	2015	19.50		24,203	52,808,956	2,708,152	471,470			Solar		Solar
7	Moana Solar ESAP	2023	0.44			2,774,828	6,349,721				Solar		Solar



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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
1	Chukar Battery Energy Storage System (BESS)	Distribution	1700 Milan Drive, Sparks, NV 89434	12,059			12,059				0					101			17,285,132
35	TOTAL			12,059	0	0	12,059	0	0	0	0	0	0	0	0		0	0	17,285,132

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.

4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	HUMBOLDT	IDAHO-NV BORDER-Sec ID 1	345.00	345.00	T-STEEL	30.43		1	2-795 ACSR							
2	HUMBOLDT	IDAHO-NV BORDER-Sec ID 2	345.00	345.00	T-STEEL	19.66		1	2-795 ACSR							
3	HUMBOLDT	IDAHO-NV BORDER-Sec ID 3	345.00	345.00	T-STEEL	18.87		1	2-795 ACSR							
4	HUMBOLDT	IDAHO-NV BORDER-Sec ID 4	345.00	345.00	T-STEEL	8.32		1	2-795 ACSR							
5	HUMBOLDT	IDAHO-NV BORDER-Sec ID 5	345.00	345.00	T-STEEL	5.22		1	2-795 ACSR							
6	HUMBOLDT	IDAHO-NV BORDER-Sec ID 6	345.00	345.00	T-STEEL	14.71		1	2-795 ACSR							
7	HUMBOLDT	IDAHO-NV BORDER-Sec ID 7	345.00	345.00	T-STEEL	3.53		1	2-795 ACSR							
8	VALMY	COYOTE CREEK	345.00	345.00	T-STEEL	41.31		1	2-795 ACSR							
9	OLINGHOUSE	NORTH VALMY	345.00	345.00	T-STEEL	150.38		1	2-795 ACSR							
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	13.18		1	2-795 ACSR							
22	ROBINSON	GONDER-Sec ID 1	345.00	345.00	H-STEEL	<a href="#">a</a> 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									25,283,016	287,803,969	313,086,985	2,275,573	481,838	12,370,696	15,128,107
31	UT-NV BORDER	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	GOLD HILL TAP	230.00	230.00	P-WOOD	52.82		1	795 ACSR							
35	GOLD HILL TAP	ROUND MT-Sec ID 1	230.00	230.00	P-WOOD	1.75		1	795 ACSR							
36	GOLD HILL TAP	ROUND MT-Sec ID 2	230.00	230.00	P-WOOD	2.99		1	795 ACSR							
37	GOLD HILL TAP	ROUND MT-Sec ID 3	230.00	230.00	P-WOOD	0.71			795 AAC							
38	ROUND MTN	ANACONDA MOLY-Sec ID 1	230.00	230.00	P-WOOD	26.58		1	795 ACSR							
39	ROUND MTN	ANACONDA MOLY-Sec ID 2	230.00	230.00	H-WOOD	4.19		1	795 ACSR							

40	ROUND MTN	ANACONDA MOLY-Sec ID 3	230.00	230.00	P-WOOD	0.76		1	795 AAC							
41	AUSTIN	FRONTIER	230.00	230.00	P-WOOD	13.00		1	795 ACSR							
42	FT CHURCHILL	SALT WELLS TP	230.00	230.00	P-WOOD	36.00		1	795 ACSR							
43	SALT WELLS TAP	ALPINE	230.00	230.00	HF-WOOD	47.10		1	795 ACSR							
44	SALT WELLS TAP	SALT WELLS SUB	230.00	230.00	H-WOOD	4.90		1	795 ACSR							
45	ALPINE	AUSTIN	230.00	230.00	HF-WOOD	40.10		1	795 ACSR							
46	OSCEOLA	GONDER	230.00	230.00	P-WOOD	27.67		1	795 ACSR							
47	OSCEOLA	SPRING VALLEY	230.00	230.00	P-WOOD	0.08		1	795 ACSR							
48	FRONTIER	STR#3	230.00	230.00	T-STEEL	0.13		1	795 ACSR							
49	ANACONDA MOLY	STR#2	230.00	230.00	T-STEEL	0.10		1	795 ACSR							
50	ALPINE	TUNGSTEN	230.00	230.00	P-STEEL	0.07		1	795 ACSR							
51	230 KV COSTS									2,664,599	33,620,354	36,284,953	993,011	210,263	249,593	1,452,867
52	120 KV LINES		120.00	120.00		1,036.00				25,894,784	169,325,654	195,220,438	2,579,271	546,144	648,301	3,773,716
53	69 & BELOW KV LINES		69.00	69.00		168.50				1,034,314	40,891,385	41,925,699	419,307	88,785	105,393	613,485
36	TOTAL					2,517.40		46		54,876,713	531,641,362	586,518,075	6,267,162	1,327,030	13,373,983	20,968,175

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: 04/15/2024	Year/Period of Report End of: 2023/ 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 \$11,748,643.18. Operation and maintenance costs reported for this line reflect Sierra Pacific's share.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

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)		(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Truckee	Prosser Tap	1	SP - WOOD		1		2-397.5 ACSR			63						
2	Truckee	Prosser Tap	2	SP - WOOD		1		2-397.5 AAC			63						
3	Truckee	Prosser Tap	2	SP - WOOD		1		2-397.5 ACSR			63						
4	Prosser Tap	Hobart Tap	2	SP - WOOD		1		2-397.5 ACSR			63						
5	Hobart Tap	Russell Valley	3	SP - WOOD		1		2-397.5 ACSR			63						
6	Russell Valley	Stampede Tap	3	SP - WOOD		1		2-397.5 ACSR			63						
7	Stampede Tap	Sierra Brooks Tap	16	SP - WOOD		1		2-397.5 ACSR			63						
8	Sierra Brooks Tap	Loyalton Tap	2	SP - WOOD		1		2-397.5 ACSR			63						
9	Loyalton Tap	Cemetary Tap	0	SP - WOOD		1		2-4 / 0 ACSR			63						
10	Cemetary Tap	Marble Tap	9	SP - WOOD		1		2-2 / 0 ACSR			63						
44	TOTAL		40		0	10	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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
--	---	-------------------------------	---

**SUBSTATIONS**

1. Report below the information called for concerning substations of the respondent as of the end of the year.  
2. Substations which serve only one industrial or street railway customer should not be listed below.  
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.  
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).  
5. Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.  
6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
1	26' DROP SUBSTATION	Distribution	Unattended	60	2		2	3				
2	ADOBE SUBSTATION	Distribution	Unattended	120	25		30	1				
3	ADOBE SUBSTATION	Distribution	Unattended	120	25		34	1				
4	AIRPORT SUBSTATION	Distribution	Unattended	25	4		5	1				
5	AIRPORT SUBSTATION	Distribution	Unattended	120	25		47	1				
6	AIRPORT SUBSTATION	Distribution	Unattended	120	25		60	1				
7	ALHAMBRA SUBSTATION	Distribution	Unattended	63	3		1					
8	ALKALI SUBSTATION	Distribution	Unattended	55	7		167	1				
9	ANTELOPE VALLEY SUBSTATION	Distribution	Unattended	63	25	2	9	1				
10	ANTELOPE VALLEY SUBSTATION	Distribution	Unattended	63	25		14	1				
11	ATOMIC SUBSTATION	Distribution	Unattended	6	4		3	3				
12	ATOMIC SUBSTATION	Distribution	Unattended	6	4		1		1			
13	BELLA VISTA SUBSTATION	Distribution	Unattended	120	25		60	1				
14	BELLA VISTA SUBSTATION	Distribution	Unattended	120	25		42	1				
15	BOMB DISPOSAL SUBSTATION	Distribution	Unattended	60	35		1	1				
16	BUENA VISTA SUBSTATION	Distribution	Unattended	25	13		24	3				
17	C PUNCH SUBSTATION	Distribution	Unattended	67	14	25	1	1				
18	CAITHNESS SUBSTATION	Distribution	Unattended	123	12		33	1				
19	CANDELARIA SUBSTATION	Distribution	Unattended	120	25		7	1				
20	CARSON SUBSTATION	Distribution	Unattended	67	13		6	1				
21	CARSON SUBSTATION	Distribution	Unattended	120	13		25	1				

22	CARSON SUBSTATION	Distribution	Unattended	120	13		25	1				
23	CARSON SUBSTATION	Distribution	Unattended	120						Capacitor	1	16
24	CARSON SUBSTATION	Distribution	Unattended	120						Capacitor	1	20
25	COAL CANYON SUBSTATION	Distribution	Unattended	63	13			1				
26	COALDALE SUBSTATION	Distribution	Unattended	55	7			3				
27	CRESCENT VALLEY SUBSTATION	Distribution	Unattended	67	25		2	3				
28	CURRY STREET SUBSTATION	Distribution	Unattended	67	13		14	1				
29	CURRY STREET SUBSTATION	Distribution	Unattended	67	13		11	1				
30	DAYTON SUBSTATION	Distribution	Unattended	120	25	7	14	1				
31	DOWNS SUBSTATION	Distribution	Unattended	120	13		28	1				
32	DUTCH FLAT SUBSTATION	Distribution	Unattended	65	25		11	1				
33	DUTCH FLAT SUBSTATION	Distribution	Unattended	60	24		14	1				
34	EL RANCHO SUBSTATION	Distribution	Unattended	23	4		5	1				
35	ELKO SUBSTATION	Distribution	Unattended	67	25		1	1				
36	EMERSON SUBSTATION	Distribution	Unattended	120	13		28	1				
37	FAIRVIEW SUBSTATION	Distribution	Unattended	120	13		28	1				
38	FALLON SUBSTATION	Distribution	Unattended	60	35		12	3				
39	FALLON SUBSTATION	Distribution	Unattended	67	13		7	1				
40	FALLON SUBSTATION	Distribution	Unattended	33	2		1	3				
41	FALLON SUBSTATION	Distribution	Unattended	63	13		14	1				
42	FERNLEY SUBSTATION	Distribution	Unattended	120	13		28	1				
43	FLETCHER SUBSTATION	Distribution	Unattended	67	14		2	3				
44	FOOTCO SUBSTATION	Distribution	Unattended	60	5		1	3				
45	FOOTCO SUBSTATION	Distribution	Unattended	60	5		1	3				
46	GABBS SUBSTATION	Distribution	Unattended	69	34	4	5	3				
47	GARLIC SUBSTATION	Distribution	Unattended	63	25	14	5	1				
48	GERLACH SUBSTATION	Distribution	Unattended	67	13			1				
49	GLENBROOK SUBSTATION	Distribution	Unattended	63	14	2	5	1				
50	GLENDALE SUBSTATION	Distribution	Unattended	120	25		40	1				
51	GLENDALE SUBSTATION	Distribution	Unattended	120	25		60	1				
52	GLENDALE SUBSTATION	Distribution	Unattended		25					Capacitor	1	9
53	GOLCONDA SUBSTATION	Distribution	Unattended	63	13		5	1				
54	GOLDFIELD SUBSTATION	Distribution	Unattended	67	13		1	3				
55	GOOSEBERRY MINE SUBSTATION	Distribution	Unattended	67	1		3					
56	GRASS VALLEY SUBSTATION	Distribution	Unattended	120	60	25	28	1				



57	HAWTHORNE SUBSTATION	Distribution	Unattended	60	13		13	1				
58	HAZEN SUBSTATION	Distribution	Unattended	67	13		1	1				
59	HEYBOURNE SUBSTATION	Distribution	Unattended	60	13		40	1				
60	HIGH STREET SUBSTATION	Distribution	Unattended	25	4		3	1				
61	HIGH STREET SUBSTATION	Distribution	Unattended	25	4		3	1				
62	HIGHLAND SUBSTATION	Distribution	Unattended	25	4		3	1				
63	HIGHLAND SUBSTATION	Distribution	Unattended	25	4		3	1				
64	HOLCOMB SUBSTATION	Distribution	Unattended	25	4		8	3				
65	HOT SPRINGS SUBSTATION	Distribution	Unattended	60	4		3	1				
66	HUNTER LAKE SUBSTATION	Distribution	Unattended	25	4		3	1				
67	HUNTER LAKE SUBSTATION	Distribution	Unattended	25	4		3	1				
68	HUNTER LAKE SUBSTATION	Distribution	Unattended	25	4		5	1				
69	IMCO MILL	Distribution	Unattended	63	4		3	1				
70	IMLAY SUBSTATION	Distribution	Unattended	65	13	8	3	3				
71	INCLINE SUBSTATION	Distribution	Unattended	120	14		34	1				
72	IRON POINT SUBSTATION	Distribution	Unattended	67	8			1				
73	KAISER SUBSTATION	Distribution	Unattended	120	14		14	1				
74	KENNEMETAL SUBSTATION	Distribution	Unattended	67	7		3	3				
75	KINGSBURY SUBSTATION	Distribution	Unattended	60	14		4	1				
76	KINGSBURY SUBSTATION	Distribution	Unattended	60	14		13	1				
77	KINGSBURY SUBSTATION	Distribution	Unattended	60	14		4	1				
78	KINKAID SUBSTATION	Distribution	Unattended	57	13			3				
79	KNOTTY PINE REG	Distribution	Unattended									
80	KRAMER HILL	Distribution	Unattended									
81	LAST CHANCE SUBSTATION	Distribution	Unattended	120	25		60	1				
82	LIMERICK SUBSTATION	Distribution	Unattended	67	13		2	3				
83	LONE MOUNTAIN SUBSTATION	Distribution	Unattended	120	13		6	1				
84	LONELY SUBSTATION	Distribution	Unattended	120	13		28	1				
85	LOVELOCK SUBSTATION	Distribution	Unattended	65	14		3	1				
86	LOWER SMOKY VALLEY SUBSTATION	Distribution	Unattended	55	13		2	3				
87	LUCKY BOY SUBSTATION	Distribution	Unattended	55	7			1				
88	LUNING SUBSTATION	Distribution	Unattended	36	7		1	3				
89	MANHATTAN SUBSTATION	Distribution	Unattended	60	13		4	1				
90	MARK TWAIN SUBSTATION	Distribution	Unattended	120	25		47	1				
91	MASON VALLEY SUBSTATION	Distribution	Unattended	60	25		47	2				

92	MCCARRAN SUBSTATION	Distribution	Unattended	23	4		5	1				
93	MCCOY SUBSTATION	Distribution	Unattended	63	25		5	1				
94	MILL CITY SUBSTATION	Distribution	Unattended	22	13		1	3				
95	MILL IRON SUBSTATION	Distribution	Unattended	67	25		2	3				
96	MILL STREET SUBSTATION	Distribution	Unattended	25	4		4	1				
97	MILL STREET SUBSTATION	Distribution	Unattended	23	4		3	1				
98	MINA SUBSTATION	Distribution	Unattended	55	13		1	3				
99	MINDEN SUBSTATION	Distribution	Unattended	67	13		9	1				
100	MOANA SUBSTATION	Distribution	Unattended	23	4		3	1				
101	MOANA SUBSTATION	Distribution	Unattended	24	4		2	1				
102	MULLER SUBSTATION	Distribution	Unattended	120	13		28	1				
103	NORTHWEST SUBSTATION	Distribution	Unattended	120	25	12	47	1				
104	NORTHWEST SUBSTATION	Distribution	Unattended	120	25	7	47	1				
105	NORTHWEST SUBSTATION	Distribution	Unattended		25					Capacitor	1	9
106	OSGOOD SUBSTATION	Distribution	Unattended	120	25		14	1				
107	OVERLAND SUBSTATION	Distribution	Unattended	120	13		28	1				
108	PANAMA SUBSTATION	Distribution	Unattended	120	60	14	47	1				
109	PANAMA SUBSTATION	Distribution	Unattended	120						Capacitor	2	30
110	PARRAN SUBSTATION	Distribution	Unattended	67	13			1				
111	PATRICK SUBSTATION	Distribution	Unattended	120	25	14	60	1				
112	PEGASUS SUBSTATION	Distribution	Unattended	60	25		14	1				
113	PETTIT RANCH SUBSTATION	Distribution	Unattended	60	2			1				
114	PETTIT RANCH SUBSTATION	Distribution	Unattended	67	2		2		1			
115	PICKARD SUBSTATION	Distribution	Unattended	23	4		9	3				
116	PINENUT SUBSTATION	Distribution	Unattended	63	14		29	1				
117	PINSON RANCH	Distribution	Unattended									
118	PYRAMID SUBSTATION	Distribution	Unattended	23	4		3	1				
119	PYRAMID SUBSTATION	Distribution	Unattended	23	4		3	1				
120	QUARRY SUBSTATION	Distribution	Unattended	67	13		1	1				
121	RAILROAD SUBSTATION	Distribution	Unattended	55	7			1				
122	RAIN SUBSTATION	Distribution	Unattended	25	4		7	1				
123	RAY COUCH SUBSTATION	Distribution	Unattended	67	13		6	1				
124	RAY COUCH SUBSTATION	Distribution	Unattended	63	13		14	1				
125	RED HOUSE SUBSTATION	Distribution	Unattended	120	69	14	1	1				
126	REESE RIVER SUBSTATION	Distribution	Unattended	63	25		7	1				

127	RENO SUBSTATION	Distribution	Unattended	24	4		7	1				
128	RENO SUBSTATION	Distribution	Unattended	25	4		7	1				
129	RENO SUBSTATION	Distribution	Unattended	120	25	7	47	1				
130	RENO SUBSTATION	Distribution	Unattended	120	25	7	47	1				
131	RENO SUBSTATION	Distribution	Unattended		25					Capacitor	1	10
132	RENO SUBSTATION	Distribution	Unattended		25					Capacitor	1	12
133	ROCHESTER SUBSTATION	Distribution	Unattended	60	13		1	3				
134	RODEO SUBSTATION	Distribution	Unattended	63	4		7	1				
135	ROSE CREEK SUBSTATION	Distribution	Unattended	67	25		7	1				
136	ROUND HILL SUBSTATION	Distribution	Unattended	120	14	5	25	1				
137	RUSTY SPIKE SUBSTATION	Distribution	Unattended	120	25	14	47	1				
138	RYE PATCH SUBSTATION	Distribution	Unattended	60	2		1	3				
139	SALT WELLS SUBSTATION	Distribution	Unattended	230								
140	SANDIA SUBSTATION	Distribution	Unattended	66	14		2	1				
141	SANTA FE SUBSTATION	Distribution	Unattended	120	14		7	1				
142	SCHEELITE SUBSTATION	Distribution	Unattended	55	13		500	3				
143	SETTY SUBSTATION	Distribution	Unattended	63	25		14	1				
144	SILVER SPRINGS SUBSTATION	Distribution	Unattended	67	13		7	1				
145	SMITH VALLEY SUBSTATION	Distribution	Unattended	60	25		28	1				
146	SONOMA HEIGHTS SUBSTATION	Distribution	Unattended	60	2		1	2				
147	SPANISH SPRINGS SUBSTATION	Distribution	Unattended	120	25		60	1				
148	SPANISH SPRINGS SUBSTATION	Distribution	Unattended	120	25		60	1				
149	SPANISH SPRINGS SUBSTATION	Distribution	Unattended		25					Capacitor	2	10
150	SPARKS INDUSTRIAL SUBSTATION	Distribution	Unattended	22	4		2	1				
151	STAGECOACH SUBSTATION	Distribution	Unattended	63	25	7	34	1				
152	STEAD SUBSTATION	Distribution	Unattended	63	25	14	14	1				
153	STEAD SUBSTATION	Distribution	Unattended	66	23	14	10	1				
154	STEAD SUBSTATION	Distribution	Unattended	23	4		5	1				
155	STICKLEMAN SUBSTATION	Distribution	Unattended	57	12		1	3				
156	STONE CABIN SUBSTATION	Distribution	Unattended	55			100	1				
157	SUTRO SUBSTATION	Distribution	Unattended	23	4		5	1				
158	SWEETWATER SUBSTATION	Distribution	Unattended	63	25		2	3				
159	T LAZY S SUBSTATION	Distribution	Unattended	63	25		5	1				
160	TIADS SUBSTATION	Distribution	Unattended	125	63	14	28	1				
161	TONKIN SPRINGS SUBSTATION	Distribution	Unattended	63	4		7	1				

162	TOPAZ SUBSTATION	Distribution	Unattended	23	13		3	1				
163	TOULON SUBSTATION	Distribution	Unattended	67	13			1				
164	TOULON SUBSTATION	Distribution	Unattended	67	13			1				
165	TRUCKEE SUBSTATION	Distribution	Unattended	61	14		5	1				
166	TRUCKEE SUBSTATION	Distribution	Unattended	60						Capacitor	1	8
167	TV PEAK	Distribution	Unattended	35	7			1				
168	TYBO SUBSTATION	Distribution	Unattended	63	4		2	1				
169	UNIVERSITY SUBSTATION	Distribution	Unattended	23	4		5	1				
170	UNIVERSITY SUBSTATION	Distribution	Unattended	23	4		5	1				
171	VIRGINIA CITY SUBSTATION	Distribution	Unattended	63	25	5	6	1				
172	VOLTAIRE CANYON	Distribution	Unattended									
173	WASHOE SUBSTATION	Distribution	Unattended	22	4			3				
174	WEST 7TH ST. SUBSTATION	Distribution	Unattended	25	4		5	1				
175	WEST SIDE SUBSTATION	Distribution	Unattended	63	13		11	1				
176	WEST TONOPAH SUBSTATION	Distribution	Unattended	60	13		7	1				
177	WHEELER SUBSTATION	Transmission	Unattended	23	4		5	1				
178	ANACONDA MOLY SUBSTATION	Transmission	Unattended	230						Reactor	1	
179	ANACONDA MOLY SUBSTATION	Transmission	Unattended	230	125	25	150	1		Capacitor	1	7
180	BARRICK SUBSTATION	Transmission	Unattended	120	4		20	1				
181	BORDERTOWN SUBSTATION	Transmission	Unattended	345						Phase Shifter	1	300
182	BORDERTOWN SUBSTATION	Transmission	Unattended	345						Shunt Reactor	1	
183	BOULDER BASIN SUBSTATION	Transmission	Unattended	125	63		24	1				
184	BOULDER BASIN SUBSTATION	Transmission	Unattended	125						Capacitor	1	16
185	BOULDER BASIN SUBSTATION	Transmission	Unattended	60	240			1				
186	COYOTE CREEK SUBSTATION	Transmission	Unattended	345	125	25	150	1				
187	COYOTE CREEK SUBSTATION	Transmission	Unattended	345	125	25	150	1				
188	E. TRACY SUBSTATION	Transmission	Unattended	345	125	25	280	1		Tertiary Reactor	1	
189	E. TRACY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
190	E. TRACY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
191	EIGHT MILE CREEK	Transmission	Unattended	120						Capacitor	1	12
192	EMPIRE SWITCH STATION	Transmission	Unattended	60	7	12		1				
193	EXCELSIOR SWITCHING SUBSTATION	Transmission	Unattended	120			120					
194	FALCON SUBSTATION	Transmission	Unattended	345	125	25	150	1				

195	FALCON SUBSTATION	Transmission	Unattended	345						Reactor	1	
196	FRONTIER SUBSTATION	Transmission	Unattended	230				1				
197	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120	69	4	11	1				
198	FT. CHURCHILL SUBSTATION	Transmission	Unattended	14	4		7	1				
199	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120	125	14	150	1		Phase Shifter		
200	FT. CHURCHILL SUBSTATION	Transmission	Unattended	14	4	2	7	1				
201	FT. CHURCHILL SUBSTATION	Transmission	Unattended	63	25		5	1				
202	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120	63	13	56	1				
203	FT. CHURCHILL SUBSTATION	Transmission	Unattended	230	125	14	150	1				
204	FT. SAGE	Transmission	Unattended	345						Line Reactor	1	
205	GONDER SUBSTATION	Transmission	Unattended	345	230	25	300	1		Tertiary Capacitor	2	38
206	GONDER SUBSTATION	Transmission	Unattended	345	230	25	300	1		Tertiary Capacitor	2	38
207	GONDER SUBSTATION	Transmission	Unattended	230						Reactor	1	
208	GONDER SUBSTATION	Transmission	Unattended	230						Reactor	1	
209	GONDER SUBSTATION	Transmission	Unattended	345						Reactor	1	
210	GONDER SUBSTATION	Transmission	Unattended	345						Reactor	1	
211	GONDER SUBSTATION	Transmission	Unattended	230	69	14		1		Tertiary Reactor	1	
212	GONDER SUBSTATION	Transmission	Unattended	230	69	14		1		Tertiary Reactor	1	
213	HILLTOP	Transmission	Unattended	345						Line Reactor	1	
214	HILLTOP	Transmission	Unattended	345	230		300	1				
215	HUMBOLDT HOUSE SUBSTATION	Transmission	Unattended	35	7			1				
216	LAHONTON SUBSTATION	Transmission	Unattended	60						Capacitor	1	13
217	LOYALTON SUBSTATION	Transmission	Unattended	60						Capacitor	1	3
218	MACHACEK SUBSTATION	Transmission	Unattended	230	69	14	45	1		Tertiary Reactor	1	
219	MACHACEK SUBSTATION	Transmission	Unattended	230	69	14	45	1				
220	MAGGIE CREEK SUBSTATION	Transmission	Unattended	120						Capacitor	1	12
221	MILLERS SUBSTATION	Transmission	Unattended	125	63	14	36	1				
222	NORTH TRUCKEE SUBSTATION	Transmission	Unattended	125	63	14	75	1				
223	NORTH VALLEY RD. SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
224	NORTH VALLEY RD. SUBSTATION	Transmission	Unattended	345	125	25	280	1				
225	NORTH VALLEY RD. SUBSTATION	Transmission	Unattended	345	125	25	280	1				

226	NORTH VALMY SUBSTATION	Transmission	Unattended	345	125	25		1				
227	NORTH VALMY SUBSTATION	Transmission	Unattended	345	125	25		1				
228	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
229	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
230	NORTH VALMY SUBSTATION	Transmission	Unattended	120	25	7		1				
231	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
232	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
233	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
234	OREANA SUBSTATION	Transmission	Unattended	125	63	14	39	1				
235	OREANA SUBSTATION	Transmission	Unattended	125	63	14	75	1				
236	ROBINSON SUMMIT	Transmission	Unattended	525	345							
237	ROBINSON SUMMIT	Transmission	Unattended	525	345							
238	SALT WELLS TAP SUBSTATION	Transmission	Unattended	230								
239	SILVER PEAK SUBSTATION	Transmission	Unattended	60			17			Phase Shifter	1	15
240	SILVER PEAK SUBSTATION	Transmission	Unattended	67	5		2	1				
241	SILVER PEAK SUBSTATION	Transmission	Unattended	60	25		7	1				
242	SILVER PEAK SUBSTATION	Transmission	Unattended	60			17			Phase Shifter	1	15
243	SILVER PEAK SUBSTATION	Transmission	Unattended	55						Capacitor	1	4
244	THORNE SUBSTATION	Transmission	Unattended	125	63	14	36	1				
245	THORNE SUBSTATION	Transmission	Unattended	125	63	14	22	1				
246	TRACY 120 YARD SUBSTATION	Transmission	Unattended	125	63	14	75	1				
247	TRACY 120 YARD SUBSTATION	Transmission	Unattended	63	23	14	10	1				
248	WADSWORTH SUBSTATION	Transmission	Unattended	65	13		5	1				
249	WEST TRACY SUBSTATION	Transmission	Unattended	345	18		200	1				
250	WEST TRACY SUBSTATION	Transmission	Unattended	345	18		200	1				
251	WEST TRACY SUBSTATION	Transmission	Unattended	345	18		200	1				
252	WEST TRACY SUBSTATION	Transmission	Unattended	345	120	25	283	1				
253	<sup>(a)</sup> WESTERN SUBSTATION	Transmission	Unattended									
254	<sup>(b)</sup> AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
255	<sup>(c)</sup> AUSTIN SUBSTATION		Unattended	230	25	14	22	1		Tertiary Reactor	1	

256	<sup>(d)</sup> AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
257	<sup>(e)</sup> AUSTIN SUBSTATION		Unattended	230						Capacitor	1	45
258	<sup>(f)</sup> BATTLE MT SUBSTATION		Unattended	60	14		7	1				
259	<sup>(g)</sup> BATTLE MT SUBSTATION		Unattended	65	25		5	1				
260	<sup>(h)</sup> BATTLE MT SUBSTATION		Unattended	125	63		67	1				
261	<sup>(i)</sup> BATTLE MT SUBSTATION		Unattended	60						Capacitor	1	7
262	<sup>(j)</sup> BRADYS SUBSTATION		Unattended	123	25		6	1				
263	<sup>(k)</sup> BRUNSWICK SUBSTATION		Unattended	120	25	13	75	4				
264	<sup>(l)</sup> BUCKEYE SUBSTATION		Unattended	125	63	14	47	1				
265	<sup>(m)</sup> BUCKEYE SUBSTATION		Unattended	120	13		25	1				
266	<sup>(n)</sup> BUCKEYE SUBSTATION		Unattended	60						Capacitor	1	6
267	<sup>(o)</sup> BUCKEYE SUBSTATION		Unattended	120						Capacitor	1	20
268	<sup>(p)</sup> CALIFORNIA SUBSTATION		Unattended	120	25		28	1				
269	<sup>(q)</sup> CALIFORNIA SUBSTATION		Unattended	125	69		15	1				
270	<sup>(r)</sup> CALIFORNIA SUBSTATION		Unattended	125						Phase Shifter	1	150
271	<sup>(s)</sup> CALIFORNIA SUBSTATION		Unattended	125						Phase Shifter	1	150
272	<sup>(t)</sup> CHUKAR SUBSTATION		Unattended	120	25		60	1		Capacitor	2	90
273	<sup>(u)</sup> EAGLE SUBSTATION		Unattended	120	12		14	1				
274	<sup>(v)</sup> EAGLE SUBSTATION		Unattended	120	63	13	84	1				
275	<sup>(w)</sup> EAGLE SUBSTATION		Unattended	120	25		28	1				
276	<sup>(x)</sup> GREG STREET SUBSTATION		Unattended	120	25		47	1				
277	<sup>(y)</sup> GREG STREET SUBSTATION		Unattended	120	25	7	47	1				
278	<sup>(z)</sup> GREG STREET SUBSTATION		Unattended	120	25		60	1				
279	<sup>(aa)</sup> HUMBOLDT SUBSTATION		Unattended	345	125	25	150	1		Tertiary Reactor	1	
280	<sup>(ab)</sup> HUMBOLDT SUBSTATION		Unattended	345						Line Reactor	1	
281	<sup>(ac)</sup> HUMBOLDT SUBSTATION		Unattended	345	125	25	47	1				
282	<sup>(ad)</sup> HUMBOLDT SUBSTATION		Unattended	120						Capacitor	1	54

283	<a href="#">(ae)</a> MIRA LOMA SUBSTATION		Unattended	345	125	25	280	1		Tertiary Reactor	1	
284	<a href="#">(af)</a> MIRA LOMA SUBSTATION		Unattended	120	25		60	1				
285	<a href="#">(ag)</a> MIRA LOMA SUBSTATION		Unattended	345	125	25	280	1				
286	<a href="#">(ah)</a> MT. ROSE SUBSTATION		Unattended	120	25		50	1				
287	<a href="#">(ai)</a> MT. ROSE SUBSTATION		Unattended	120	25		34	1				
288	<a href="#">(aj)</a> MT. ROSE SUBSTATION		Unattended		25					Capacitor	1	6
289	<a href="#">(ak)</a> NORTH RED ROCK SUBSTATION		Unattended	120	25		47	1				
290	<a href="#">(al)</a> PROJECT MEADOWS SUBSTATION (TEMPORARY)		Unattended	63	25	14		1				
291	<a href="#">(am)</a> SILVER LAKE SUBSTATION		Unattended	66	23		13	1				
292	<a href="#">(an)</a> SILVER LAKE SUBSTATION		Unattended	120	63		75	1				
293	<a href="#">(ao)</a> SILVER LAKE SUBSTATION		Unattended	120	25	14	47	1				
294	<a href="#">(ap)</a> SOUTH MEADOWS SUBSTATION		Unattended	120	25	14		1				
295	<a href="#">(aq)</a> STEAMBOAT SUBSTATION		Unattended	120	25	7	47	1				
296	<a href="#">(ar)</a> STEAMBOAT SUBSTATION		Unattended	120	25	12	47	1				
297	<a href="#">(as)</a> STEAMBOAT SUBSTATION		Unattended		25					Capacitor	1	10
298	<a href="#">(at)</a> SUGARLOAF SUBSTATION		Unattended	120	25		60	2				
299	<a href="#">(au)</a> VALLEY ROAD SUBSTATION		Unattended	125	69	15	19	3				
300	<a href="#">(av)</a> VALLEY ROAD SUBSTATION		Unattended	120	25		47	1				
301	<a href="#">(aw)</a> VALLEY ROAD SUBSTATION		Unattended	120	25	7	47	1				
302	<a href="#">(ax)</a> VALLEY ROAD SUBSTATION		Unattended	24	4		6	1				
303	<a href="#">(ay)</a> VALLEY ROAD SUBSTATION		Unattended	25						Capacitor	1	8
304	<a href="#">(az)</a> WINNEMUCCA SUBSTATION		Unattended	120	25		28	1				
305	<a href="#">(ba)</a> WINNEMUCCA SUBSTATION		Unattended	125	63	14	39	1				
306	<a href="#">(bb)</a> WINNEMUCCA SUBSTATION		Unattended	125	63	14	75	1				
307	<a href="#">(bc)</a> WINNEMUCCA SUBSTATION		Unattended	120						Capacitor	1	15
308	ALPINE SWITCHING STATION	Transmission	Unattended	230								
309	BANNOCK SUBSTATION	Transmission	Unattended	120						Capacitor	1	20
310	BELL CREEK SUBSTATION	Transmission	Unattended	120								



311	BELL CREEK SUBSTATION	Transmission	Unattended	120						Capacitor	1	12
312	BELL CREEK SUBSTATION	Transmission	Unattended	120						Capacitor	1	36
313	COMSTOCK MEADOWS SUBSTATION	Transmission	Unattended	120								
314	CORTEZ SWITCH SUBSTATION	Transmission	Unattended	115	14		25	1				
315	CROOK ROAD SUBSTATION	Transmission	Unattended	60								
316	DONNER SUMMIT SUBSTATION	Transmission	Unattended	120								
317	DOVE SUBSTATION	Transmission	Unattended	120								
318	DRESSER MINERAL SWITCH SUBSTATION	Distribution	Unattended	60								
319	DUN GLEN SUBSTATION	Transmission	Unattended	120								
320	IMLAY SWITCH SUBSTATION	Transmission	Unattended	65								
321	IZZENHOOD SUBSTATION	Transmission	Unattended	120								
322	JERRITT SWITCH SUBSTATION	Transmission	Unattended	120								
323	KAISER SWITCH SUBSTATION	Transmission	Unattended	120								
324	MARBLE SUBSTATION	Transmission	Unattended	60								
325	NIGHTINGALE SUBSTATION	Distribution	Unattended	120								
326	OLINGHOUSE SUBSTATION	Transmission	Unattended	345						Line Reactor	1	35
327	OSCEOLA SUBSTATION	Transmission	Unattended	230								
328	PAH RAH SUBSTATION	Transmission	Unattended	120								
329	PURGATORY SUBSTATION	Distribution	Unattended	60								
330	RAGTOWN SUBSTATION	Distribution	Unattended	60								
331	STAR PEAK SUBSTATION	Transmission	Unattended	120								
332	TABLE MOUNTAIN SUBSTATION	Transmission	Unattended	120								
333	TENABO SWITCHING STATION	Transmission	Unattended	120								
334	THUNDER MOUNTAIN SWITCHING STATION	Distribution	Unattended	60								
335	TROLLEY SWITCH STATION	Transmission	Unattended	120								
336	WASSUK	Transmission	Unattended	120								
337	WILD HORSE SUBSTATION	Transmission	Unattended	120								
338	Total			39,479	8,478	1,041	9,320	311	2		69	1,262

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: 04/15/2024	Year/Period of Report End of: 2023/ 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]

<a href="#">(at)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(au)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(av)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(aw)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(ax)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(ay)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(az)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(ba)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(bb)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(bc)</a> Concept: SubstationNameAndLocation		
Transmission and distribution substation.		
<a href="#">(bd)</a> Concept: SubstationInServiceCapacity		
<b><u>Capacity Summary by Function</u></b>		<b><u>Total Capacity in MVA</u></b>
Distribution		2881
Transmission		4279
Transmission & Distribution		2135
Switching Stations		25
		9320
Column f is at the substation level and is the max MVA the substation is capable of handling.		
Distribution		129
Transmission		36
Transmission & Distribution		20
Switching Stations		28
		213

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: 04/15/2024	Year/Period of Report End of: 2023/ Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.				
Line No.	Description of the 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	2,430,383
3	Salaries Overheads	NV Energy, Inc.	920,926,408	2,807,793
4	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921,931	81,809
5	Administrative services under the IASA	NV Energy, Inc.	923	7,217,351
6	N.V Energy, Inc. Subtotal			12,537,336
7	A & G Salaries	Nevada Power Company	920	15,168,216
8	Salaries Overheads	Nevada Power Company	920,926,408	11,859,830
9	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	660,601
10	Administrative services under the IASA	Nevada Power Company	923	49,821
11	Nevada Power Company Subtotal			27,738,468
12	Administrative services under the IASA	Berkshire Hathaway Energy Company	426,923	2,110,398
13	Administrative services under the IASA	MidAmerican Energy Company	426,923	1,676,138
14	Administrative services under the IASA	PacifiCorp	923	367,376
15	Grand Total			44,429,716
19				
20	Non-power Goods or Services Provided for Affiliated			
21	A & G Salaries	NV Energy, Inc.	920	486,300
22	Salaries Overheads	NV Energy, Inc.	920,926,408	437,106
23	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921	25,573
24	Administrative services under the IASA	NV Energy, Inc.	923	7
25	NV Energy, Inc. Subtotal			948,986
26	A & G Salaries	Nevada Power Company	920	10,591,509
27	Salaries Overheads	Nevada Power Company	920,926,408	8,296,907
28	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	382,924
29	Administrative services under the IASA	Nevada Power Company	923	286
30	Nevada Power Company Subtotal			19,271,626

31	Administrative services under the IASA	Berkshire Hathaway Energy Company	923	163
32	Administrative services under the IASA	BHE Compression Service LLC	923	3
33	Administrative services under the IASA	BHE GT&S	923	514
34	Administrative services under the IASA	Kern River Gas Tansmission Company	923	47
35	Administrative services under the IASA	MidAmerican Energy Company	923	57,988
36	Administrative services under the IASA	BHE Renewables LLC	923	437
37	Administrative services under the IASA	Northern Natural Gas	923	200
38	Administrative services under the IASA	PacifiCorp	923	160,665
39	Administrative services under the IASA	BHE US Transmission LLC	923	12
40	Administrative services under the IASA	BHE Pipeline Group LLC	923	1,247
41	Grand Total			20,441,888
42	(a) Master Service Agreement			
43	(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	--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.
	--Gross Plant (exc. Common, Leased) CWIP The sum of the total fixed assets at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
	--O&M (exc. Payroll, A&G Common, Fuel) The total operation and maintenance expense excluding payroll, common administrative and general expenses, and fuel at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
	--O&M Payroll The total operation and maintenance payroll expense at the end of the immediate preceding year, the numerator of which is for an Affiliate and the denominator of which is for all Affiliates. This ratio will be determined annually, or at such time as maybe required due to a significant change.
Customer Ratio	The total electric customers (and/or gas, or 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.
<a href="#">(b)</a> Concept: DescriptionOfNonPowerGoodOrService	
<p>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 &amp; regulatory groups. The legislative &amp; 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 &amp; 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.</p>	