

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



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

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

Exact Legal Name of Respondent (Company) Sierra Pacific Power Company, d/b/a NV Energy	Year/Period of Report End of: 2024/ Q4
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INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

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

II. Who Must Submit

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

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

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

III. What and Where to Submit

- 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.)

Schedules	Pages
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>.

IV. When to Submit

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

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

V. Where to Send Comments on Public Reporting Burden.

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

FERC Form 3-Q collection of information is estimated to average 168 hours per response.

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

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, 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 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: 2024/ 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 Director, Regulatory Accounting and Reporting
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) 04/17/2025
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) 04/17/2025
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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
LIST OF SCHEDULES (Electric Utility)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
	Identification	1		
	List of Schedules	2		
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103		
4	Officers	104		
5	Directors	105		
6	Information on Formula Rates	106	NA	
7	Important Changes During the Year	108		
8	Comparative Balance Sheet	110		
9	Statement of Income for the Year	114		
10	Statement of Retained Earnings for the Year	118		
12	Statement of Cash Flows	120		
12	Notes to Financial Statements	122		
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200		
15	Nuclear Fuel Materials	202	NA	
16	Electric Plant in Service	204		
17	Electric Plant Leased to Others	213	None	
18	Electric Plant Held for Future Use	214		
19	Construction Work in Progress-Electric	216		
20	Accumulated Provision for Depreciation of Electric Utility Plant	219		
21	Investment of Subsidiary Companies	224		
22	Materials and Supplies	227		
23	Allowances	228		
24	Extraordinary Property Losses	230a	None	
25	Unrecovered Plant and Regulatory Study Costs	230b	None	
26	Transmission Service and Generation Interconnection Study Costs	231		
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234		
30	Capital Stock	250		
31	Other Paid-in Capital	253		
32	Capital Stock Expense	254b	None	
33	Long-Term Debt	256		
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261		
35	Taxes Accrued, Prepaid and Charged During the Year	262		
36	Accumulated Deferred Investment Tax Credits	266		
37	Other Deferred Credits	269		
Page 2				

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	NA
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	None
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	NA
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	
57	Amounts included in ISO/RTO Settlement Statements	397	None
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	NA
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	NA
65	Pumped Storage Generating Plant Statistics	408	NA
66	Generating Plant Statistics Pages	410	
66.1	Energy Storage Operations (Large Plants)	414	
66.2	Energy Storage Operations (Small Plants)	419	None
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	None
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	<div>Stockholders' Reports Check appropriate box:</div> <div> <input checked="" type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared </div>		

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: 04/17/2025	Year/Period of Report End of: 2024/ 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: 04/17/2025	Year/Period of Report End of: 2024/ 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 100% of BHE's voting common stock.			

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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%		

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OFFICERS

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

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

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	(a) Executive Officers for the year ended December 31, 2024				
2	President and Chief Executive Officer	Douglas A. Cannon	570,000		
3	Exec VP, Business Development and External Relations	Anthony F. Sanchez III	404,465		
4	Senior VP, General Counsel, Corporate Secretary, Customer Services, and Chief Compliance Officer	Brandon M. Barkhuff	325,000		
5	Senior VP, Energy Delivery (Formerly VP, Electric Delivery)	Jesse E. Murray	325,000		
6	Senior VP, HR, Safety and Corporate Services	Jennifer L. Oswald	320,000		
7	VP, Chief Financial Officer	Michael J. Behrens	280,000		
8	VP, Transmission Development and Policy	Carolyn C. Barbash	274,355		2024-01-08
9	VP, Business Optimization and Innovation	Robin R. Smith	250,000		
10	VP, Generation	Jason T. Hammons	250,000		
11	VP, Regulatory	Janet C. Wells	240,000		
12	VP Energy Management Systems (Formerly VP, Integrated Energy Services)	Marie K. Steele	240,000		
13	VP, Transmission and Distribution Project Management and Engineering (Formerly VP, Customer Solutions and Project Management)	Eric A. Schwarzrock	235,000		2024-12-28
14	VP, Transmission	Joshua K. Langdon	230,700		2024-06-14
15	VP, Renewables	Jimmy J. Daghliau	220,000		
16	VP, Resource Optimization	Michael Holland	220,000	2024-12-30	
17	VP, Resource Optimization	Ryan D. Atkins	216,215		2024-09-04
18	Treasurer	Catalin "Adrian" Cacuci	213,000		

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FOOTNOTE DATA			

[\(a\)](#) Concept: OfficerTitle

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

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Board of Directors for the year ended December 31, 2024:			
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, General Counsel, Corporate Secretary, Customer Services and Chief Compliance Officer	6226 W. Sahara Ave., Las Vegas, NV 89146	true	
6	Jesse E. Murray - Senior VP, Energy Delivery	6100 Neil Road, Reno, NV 89511	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: 04/17/2025	Year/Period of Report End of: 2024/ 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. Effective May 22, 2024, Sierra Pacific Power Company entered into a 10 year franchise agreement with the City of Reno.			
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' of Notes to Financial Statements in this FERC Form 1 for information regarding legal proceedings affecting Sierra Pacific Power Company.			
10. None.			
12. NA.			
13. Effective January 8, 2024, Carolyn Barbash retired from her position as Vice President, Transmission Development and Energy Market Policy. Effective June 14, 2024, Josh Langdon departed from his role as Vice President, Transmission. Effective September 4, 2024, Ryan Atkins departed from his role as Vice President, Resource Optimization. Effective December 28, 2024, Eric Schwarzrock departed from his role as Vice President, Transmission & Distribution Project Management and Engineering. Effective December 30, 2024, Michael Holland was named Vice President, Resource Optimization.			
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: 04/17/2025		Year/Period of Report End of: 2024/ 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	5,961,707,449		5,704,287,197		
3	Construction Work in Progress (107)	200	801,291,112		325,909,136		
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		6,762,998,561		6,030,196,333		
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,414,371,884		2,294,487,988		
6	Net Utility Plant (Enter Total of line 4 less 5)		4,348,626,677		3,735,708,345		
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)		4,348,626,677		3,735,708,345		
15	Utility Plant Adjustments (116)						
16	Gas Stored Underground - Noncurrent (117)						
17	OTHER PROPERTY AND INVESTMENTS						
18	Nonutility Property (121)		190,714		380,771		
19	(Less) Accum. Prov. for Depr. and Amort. (122)		10,916		29,699		
20	Investments in Associated Companies (123)						
21	Investment in Subsidiary Companies (123.1)	224	(8,706)		(6,355)		
23	Noncurrent Portion of Allowances	228					
24	Other Investments (124)		7,431,001		7,882,506		
25	Sinking Funds (125)						
26	Depreciation Fund (126)						
27	Amortization Fund - Federal (127)						
28	Other Special Funds (128)		70,810,864		61,171,549		
29	Special Funds (Non Major Only) (129)						
30	Long-Term Portion of Derivative Assets (175)		526,596		79,301		
31	Long-Term Portion of Derivative Assets - Hedges (176)						
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		78,939,553		69,478,073		
33	CURRENT AND ACCRUED ASSETS						
34	Cash and Working Funds (Non-major Only) (130)						
35	Cash (131)		4,951,856		3,232,637		
36	Special Deposits (132-134)		22,868		1,000		
37	Working Fund (135)						
38	Temporary Cash Investments (136)		12,110,979		41,223,033		
39	Notes Receivable (141)						
40	Customer Accounts Receivable (142)		46,205,460		82,061,104		
41	Other Accounts Receivable (143)		15,168,278		14,515,088		
Page 110-111							

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)
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		4,505,462	2,891,140
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		2,229,792	(709,598)
45	Fuel Stock (151)	227	30,574,639	20,807,611
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	129,561,200	95,606,891
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	(79,015)	(355,686)
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		837,853	932,006
57	Prepayments (165)		56,863,944	16,399,955
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		84,429,050	95,440,076
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		671,313	91,475
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		526,596	79,301
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)		378,516,159	366,275,151
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		11,263,395	7,811,610
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	281,940,382	348,103,027
73	Prelim. Survey and Investigation Charges (Electric) (183)		575,143	5,344,071
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		415,412	177,162
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	75,493,315	66,810,611
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		10,298,494	11,269,392
82	Accumulated Deferred Income Taxes (190)	234	291,014,473	290,393,977
83	Unrecovered Purchased Gas Costs (191)		(41,996,248)	19,423,242
84	Total Deferred Debits (lines 69 through 83)		629,004,366	749,333,092
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		5,435,086,755	4,920,794,661
Page 110-111				

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: 04/17/2025	Year/Period of Report End of: 2024/ 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	1,535,821,103	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	375,121,193	489,805,712	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(68,706)	(16,355)	
13	(Less) Reacquired Capital Stock (217)	250			
14	Noncorporate Proprietorship (Non-major only) (218)				
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(632,593)	(690,299)	
16	Total Proprietary Capital (lines 2 through 15)		2,100,735,770	2,065,364,934	
17	LONG-TERM DEBT				
18	Bonds (221)	256	343,680,000	343,680,000	
19	(Less) Reacquired Bonds (222)	256	108,700,000	343,680,000	
20	Advances from Associated Companies (223)	256			
21	Other Long-Term Debt (224)	256	1,301,742,000	1,301,742,000	
22	Unamortized Premium on Long-Term Debt (225)		3,640,960	3,932,236	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,584,999	5,734,811	
24	Total Long-Term Debt (lines 18 through 23)		1,537,777,961	1,299,939,425	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)		105,769,481	108,238,291	
27	Accumulated Provision for Property Insurance (228.1)				
28	Accumulated Provision for Injuries and Damages (228.2)		3,473,124	3,541,430	
29	Accumulated Provision for Pensions and Benefits (228.3)		6,242,671	6,623,366	
30	Accumulated Miscellaneous Operating Provisions (228.4)				
31	Accumulated Provision for Rate Refunds (229)		646,159	553,328	
32	Long-Term Portion of Derivative Instrument Liabilities		398,142	355,646	
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
34	Asset Retirement Obligations (230)		11,029,328	12,568,855	
35	Total Other Noncurrent Liabilities (lines 26 through 34)		127,558,905	131,880,916	
36	CURRENT AND ACCRUED LIABILITIES				
37	Notes Payable (231)				
38	Accounts Payable (232)		285,417,604	176,356,479	
39	Notes Payable to Associated Companies (233)				
40	Accounts Payable to Associated Companies (234)		126,508,467	54,787,135	
Page 112-113					

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)
41	Customer Deposits (235)		41,971,157	21,170,531
42	Taxes Accrued (236)	262	3,013,737	8,139,525
43	Interest Accrued (237)		18,632,714	17,909,342
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		11,627,638	13,083,887
48	Miscellaneous Current and Accrued Liabilities (242)		15,499,896	14,395,989
49	Obligations Under Capital Leases-Current (243)		10,832,872	9,251,280
50	Derivative Instrument Liabilities (244)		14,279,671	16,105,867
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		398,142	355,646
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)		527,385,614	330,844,389
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		41,883,006	35,990,447
57	Accumulated Deferred Investment Tax Credits (255)	266	969,112	1,191,211
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	103,518,740	67,136,451
60	Other Regulatory Liabilities (254)	278	336,489,508	295,480,148
61	Unamortized Gain on Reacquired Debt (257)		88,777	96,985
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		629,158,163	624,210,590
64	Accum. Deferred Income Taxes-Other (283)		29,521,199	68,659,165
65	Total Deferred Credits (lines 56 through 64)		1,141,628,505	1,092,764,997
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		5,435,086,755	4,920,794,661
Page 112-113				

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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STATEMENT OF INCOME

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

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

Annual or Quarterly if applicable

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 Utiity 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	1,295,183,380	1,474,007,080			1,110,677,033	1,228,842,827	184,506,347	245,164,253		
3	Operating Expenses											
4	Operation Expenses (401)	320	895,217,884	1,055,361,594			748,127,255	852,178,585	147,090,899	203,183,009		
5	Maintenance Expenses (402)	320	31,439,053	34,816,847			29,418,983	32,829,672	2,019,800	1,987,175		
6	Depreciation Expense (403)	336	148,727,239	149,020,352			131,894,894	134,131,269	16,832,345	14,889,083		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	(671)				(671)					
8	Amort. & Depl. of Utility Plant (404-405)	336	17,192,302	19,850,801			15,387,183	17,587,500	1,805,119	2,263,301		
9	Amort. of Utility Plant Acq. Adj. (406)	336	(68,869)	(68,869)			(68,869)	(68,869)				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		31,166,420	32,442,398			28,169,923	32,442,398	2,996,497			
13	(Less) Regulatory Credits (407.4)		691,215	431,047			537,159	431,047	154,056			
14	Taxes Other Than Income Taxes (408.1)	262	29,459,568	30,544,906			26,148,577	27,310,668	3,310,991	3,234,238		
15	Income Taxes - Federal (409.1)	262	57,665,892	66,571,142			46,678,744	56,248,617	10,987,148	10,322,525		
16	Income Taxes - Other (409.1)	262	499,967	1,248,900			499,967	1,248,900				
17	Provision for Deferred Income Taxes (410.1)	234, 272	64,571,121	60,024,493			60,931,445	47,862,212	3,639,676	12,162,281		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	113,217,360	115,862,694			97,498,603	96,972,431	15,718,757	18,890,263		
19	Investment Tax Credit Adj. - Net (411.4)	266	(221,458)	628,446			(186,283)	667,351	(35,175)	(38,905)		
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											

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 Utiity 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)
22	(Less) Gains from Disposition of Allowances (411.8)			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)		1,161,739,873	1,334,147,261			988,965,386	1,105,034,817	172,774,487	229,112,444		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		133,443,507	139,859,819			121,711,647	123,808,010	11,731,860	16,051,809		
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)		655,972	634,916								
34	(Less) Expenses of Nonutility Operations (417.1)		5,842	6,613								
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(52,351)	(2,416)								
37	Interest and Dividend Income (419)		12,204,512	22,340,919								
38	Allowance for Other Funds Used During Construction (419.1)		21,509,051	13,994,536								
39	Miscellaneous Nonoperating Income (421)		749,421	1,231,851								
40	Gain on Disposition of Property (421.1)		230,652									
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		35,291,415	38,193,193								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)		67,510									
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		99,141	93,738								
46	Life Insurance (426.2)											
47	Penalties (426.3)		157,788	78,545								
48	Exp. for Certain Civic, Political & Related Activities (426.4)		779,624	684,327								
49	Other Deductions (426.5)		10,962,863	5,082,643								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		12,066,926	5,939,253								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	247,885	190,103								
53	Income Taxes-Federal (409.2)	262	412,685	3,735,499								
54	Income Taxes-Other (409.2)	262										
55	Provision for Deferred Inc. Taxes (410.2)	234, 272										
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272										

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 Utiity 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)
57	Investment Tax Credit Adj.-Net (411.5)		(641)	(5,035)								
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		659,929	3,920,567								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		22,564,560	28,333,373								
61	Interest Charges											
62	Interest on Long-Term Debt (427)		70,706,608	51,324,288								
63	Amort. of Debt Disc. and Expense (428)		1,582,975	1,404,567								
64	Amortization of Loss on Reaquired Debt (428.1)		970,897	1,090,445								
65	(Less) Amort. of Premium on Debt-Credit (429)		291,277	291,277								
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		8,209	8,209								
67	Interest on Debt to Assoc. Companies (430)			1,194,377								
68	Other Interest Expense (431)		5,016,930	3,042,329								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		7,232,987	7,027,401								
70	Net Interest Charges (Total of lines 62 thru 69)		70,744,937	50,729,119								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		85,263,130	117,464,073								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		85,263,130	117,464,073								

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		482,863,712	465,397,223
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)		85,315,481	117,466,489
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		(200,000,000)	(100,000,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(200,000,000)	(100,000,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		368,179,193	482,863,712
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)		375,121,193	489,805,712
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		(16,355)	(13,939)
50	Equity in Earnings for Year (Credit) (Account 418.1)		(52,351)	(2,416)
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)		(68,706)	(16,355)

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: 04/17/2025	Year/Period of Report End of: 2024/ 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)	85,263,130	117,464,073	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	165,850,001	168,802,284	
5	Amortization of (Specify) (footnote details)			
5.1	Unamortized (Gain) loss on Reacquired Debt	962,689	1,082,236	
5.2	Deferred Energy Costs	162,630,232	200,296,211	
8	Deferred Income Taxes (Net)	(48,646,239)	(55,838,201)	
9	Investment Tax Credit Adjustment (Net)	(222,099)	623,411	
10	Net (Increase) Decrease in Receivables	42,778,029	10,636,793	
11	Net (Increase) Decrease in Inventory	(43,903,855)	(38,388,466)	
12	Net (Increase) Decrease in Allowances Inventory			
13	Net Increase (Decrease) in Payables and Accrued Expenses	114,418,541	15,017,927	
14	Net (Increase) Decrease in Other Regulatory Assets	19,143,151	7,652,338	
15	Net Increase (Decrease) in Other Regulatory Liabilities	3,013,513	253,238	
16	(Less) Allowance for Other Funds Used During Construction	21,509,051	13,994,536	
17	(Less) Undistributed Earnings from Subsidiary Companies			
18	Other (provide details in footnote):			
18.1	Net Increase (Decrease) in Other Liabilities	41,339,924	(2,037,197)	
18.2	Net Increase (Decrease) in Accrued Taxes and Interest	(2,292,034)	9,244,965	
18.3	Net (Increase) Decrease in Prepayments	(36,893,355)	(5,549,569)	
18.4	Net (Increase) Decrease in Other Assets	(9,093,661)	(149,793)	
18.5	Net (Increase) Decrease in Regulatory Asset for Pension Plan	2,799,195	9,750,447	
18.6	Change in Pension and Benefit Assets/Liabilities	(9,915,526)	(12,619,807)	
18.7	Net (Increase) Decrease in Accumulated Other Comprehensive Income	57,705	(93,583)	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	465,780,290	412,152,771	
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(707,750,944)	(405,366,616)	
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant			
29	Gross Additions to Nonutility Plant	171,274	6,613	
30	(Less) Allowance for Other Funds Used During Construction	(21,509,051)	(13,994,536)	
31	Other (provide details in footnote):			
31.1	Non Cash Changes to Utility Plant			
31.2	Customer Advances for Construction	5,892,559	587,648	
Page 120-121				

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)
31.3	Contributions in Aid of Construction	11,216,270	8,924,262
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(668,961,790)	(381,853,557)
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	2,351	2,416
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)	943,500	
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)	(668,015,939)	(381,851,141)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	234,980,000	394,480,002
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Contributions from parent	150,050,000	
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	Cash Provided by Outside Sources (Total 61 thru 69)	385,030,000	324,480,002
72	Payments for Retirement of:		
73	Long-term Debt (b)		(250,000,000)
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Payments for Finance Lease Obligations	(8,090,100)	(7,442,597)
76.2	Deferred Financing and Debt Issuance Costs	(2,014,641)	(1,732,980)
76.3	Payments for Notes Payable to Associated Companies		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(200,000,000)	(100,000,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	174,925,259	(34,695,575)
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)	(27,310,390)	(4,393,945)
88	Cash and Cash Equivalents at Beginning of Period	51,700,530	56,094,475
Page 120-121			

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)
90	Cash and Cash Equivalents at End of Period	24,390,140	51,700,530
Page 120-121			

[illegible]

SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
NOTES TO FINANCIAL STATEMENTS

General

The notes below have been excerpted from Sierra Pacific Power Company’s Item 8 of Berkshire Hathaway Energy Company’s (“BHE”) Annual Report on Form 10-K for the year ended December 31, 2024 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 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 necessarily limited to, the accounting for and classification of:

- The requirement to report deferred tax assets and liabilities separately rather than a single amount.
- The classification of cost of removal as accumulated depreciation rather than regulatory liabilities.
- The removal of certain tax liabilities related to the accounting for uncertain tax positions as deferred income taxes and deferred credits.
- The classification of certain assets and liabilities as noncurrent instead of current.
- The classification of certain items as revenue rather than purchased power expense.
- The classification of income taxes as operating expense rather than income tax expense.
- The classification of certain regulatory liabilities as regulatory assets.
- The classification of 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 when 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 Public Utilities Commission of Nevada ("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, 2024	December 31, 2023
Cash (131)	\$ 5	\$ 3
Temporary cash investments (136)	12	41
Total cash and cash equivalents	17	44
Restricted cash and cash equivalents (128)	7	8
Total cash and cash equivalents and restricted cash and cash equivalents	<u>\$ 24</u>	<u>\$ 52</u>

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):

	2024	2023
Beginning balance	\$ 3	\$ 2
Charged to operating costs and expenses, net	4	4
Write-offs, net	(3)	(3)
Ending balance	<u>\$ 4</u>	<u>\$ 3</u>

Derivatives

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

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

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

Inventories

Inventories consist mainly of materials and supplies totaling \$129 million and \$95 million as of December 31, 2024 and 2023, respectively, and fuel, which includes coal stock, stored natural gas and fuel oil, totaling \$32 million and \$22 million as of December 31, 2024 and 2023, 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 PUCN.

Property, Plant and Equipment, Net

General

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

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

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

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 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 2024 and 2023 was 7.06% and 6.85%, respectively, for electric, 6.14% and 5.75%, respectively, for natural gas and 7.06% and 6.76%, 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, 2024 and 2023, trade receivables, net on the Balance Sheets relate substantially to Customer Revenue, including unbilled revenue of \$84 million and \$95 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 (benefit) on the Statements of Income.

Subsequent Events

Sierra Pacific's management has evaluated the impact of events occurring after December 31, 2024, up to February 21, 2025, the date that Sierra Pacific's GAAP financial statements were issued and has updated such evaluation for disclosure purposes through April 17, 2025. 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, 2024	December 31, 2023
Utility plant:			
Generation	25 - 70 years	\$ 1,339	\$ 1,313
Transmission	50 - 76 years	1,071	1,023
Electric distribution	20 - 76 years	2,224	2,074
Electric intangible plant and other	5 - 65 years	254	247
Natural gas distribution	35 - 70 years	563	537
Natural gas intangible plant and other	5 - 65 years	18	17
Common other	5 - 65 years	377	376
Utility plant		5,846	5,587
Accumulated depreciation and amortization		(2,208)	(2,091)
		3,638	3,496
Construction work-in-progress		801	326
Property, plant and equipment, net		\$ 4,439	\$ 3,822

All of Sierra Pacific's plant is subject to the ratemaking jurisdiction of the PUCN and the FERC. Sierra Pacific's depreciation and amortization expense, as authorized by the PUCN, stated as a percentage of the depreciable property balances as of December 31, 2024 and 2023 was 3.1% and 3.3%, 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 and the approved rates were effective January 1, 2023.

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, 2024 (dollars in millions):

	Sierra Pacific's Share	Utility Plant	Accumulated Depreciation	Construction Work-in- Progress
Valmy Generating Station	50 %	\$ 412	\$ 372	\$ 13
ON Line Transmission Line	6 %	40	10	—
Valmy Transmission	50 %	4	2	32
Total		<u>\$ 456</u>	<u>\$ 384</u>	<u>\$ 45</u>

Leases

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

	2024	2023
Right-of-use assets:		
Operating leases	\$ 15	\$ 16
Finance leases	99	100
Total right-of-use assets	<u>\$ 114</u>	<u>\$ 116</u>
Lease liabilities:		
Operating leases	\$ 15	\$ 15
Finance leases	102	103
Total lease liabilities	<u>\$ 117</u>	<u>\$ 118</u>

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

	2024	2023
Variable	\$ 100	\$ 99
Operating	2	2
Finance:		
Amortization	5	5
Interest	8	8
Total lease costs	<u>\$ 115</u>	<u>\$ 114</u>

Weighted-average remaining lease term (years):

Operating leases	23.8	24.6
Finance leases	26.2	27.6

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):

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ (2)	\$ (2)
Operating cash flows from finance leases	(8)	(8)
Financing cash flows from finance leases	(8)	(7)
Right-of-use assets obtained in exchange for lease liabilities:		
Operating leases	\$ 1	\$ 1
Finance leases	5	3

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

	Operating	Finance	Total
2025	\$ 1	\$ 17	\$ 18
2026	1	16	17
2027	1	14	15
2028	1	13	14
2029	1	9	10
Thereafter	22	124	146
Total undiscounted lease payments	27	193	220
Less - amounts representing interest	(12)	(91)	(103)
Lease liabilities	<u>\$ 15</u>	<u>\$ 102</u>	<u>\$ 117</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 \$114 million and \$117 million were included on the Balance Sheets as of December 31, 2024 and 2023, 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	2024	2023
Natural disaster protection plan	1 year	\$ 90	\$ 78
Deferred energy costs	N/A	—	77
Merger costs from 1999 merger	22 years	57	60
Employee benefit plans ⁽¹⁾	7 years	45	48
Deferred operating costs	4 years	16	25
Other	Various	84	93
Total regulatory assets		<u>\$ 292</u>	<u>\$ 381</u>
Reflected as:			
Current assets		\$ 90	\$ 161
Noncurrent assets		202	220
Total regulatory assets		<u>\$ 292</u>	<u>\$ 381</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 \$131 million and \$132 million as of December 31, 2024 and 2023, 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	2024	2023
Deferred income taxes ⁽¹⁾	Various	\$ 193	\$ 206
Cost of removal ⁽²⁾	31 years	216	211
Deferred energy costs	1 year	86	—
Other	Various	27	22
Total regulatory liabilities		<u>\$ 522</u>	<u>\$ 439</u>
Reflected as:			
Current liabilities		\$ 106	\$ 15
Noncurrent liabilities		416	424
Total regulatory liabilities		<u>\$ 522</u>	<u>\$ 439</u>

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

(2) Amounts represent estimated costs, as accrued through depreciation rates and exclusive of ARO liabilities, of removing regulated property, plant and equipment in accordance with accepted regulatory practices.

Deferred Energy

Nevada statutes permit regulated utilities to adopt deferred energy accounting procedures. The intent of these procedures is to ease the effect on customers of fluctuations in the cost of purchased natural gas, fuel and electricity and are subject to annual prudency 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 regulatory assets 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 regulatory liabilities 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 \$95 million, or 8.8% and \$11 million, or 4.9%, respectively. Sierra Pacific filed the certification filing that updated the electric and gas filings to requested annual revenue increases of \$96 million, or 9.5% and \$12 million, or 6.4%, respectively. Hearings in the cost of capital phase were held in June 2024 and the hearings for the revenue requirement phase were held in July 2024. The hearings in the rate design phase were held in August 2024. In September 2024, the PUCN issued an order approving an increase in base rates for electric of \$40 million and for gas of \$8 million. In October 2024, Sierra Pacific filed a petition for reconsideration and clarification of the order. In November 2024, the PUCN issued a final order approving in part and denying in part the petition for reconsideration.

Wildfire Self-Insurance Policy Filing

In January 2025, Sierra Pacific filed an application for approval of the establishment and associated cost recovery of a Wildfire Self-Insurance Policy. In the application, Sierra Pacific request first, that the PUCN issue an order determining that it is reasonable and prudent for the Nevada Utilities to establish a \$500 million wildfire self-insurance policy (the "Policy") in order to have additional wildfire liability insurance in place in the event that a catastrophic wildfire in Nevada is alleged to be caused or exacerbated by utility equipment. The Policy would provide \$500 million in additional coverage for the Nevada Utilities for third-party claims, and it would be in excess to the commercial wildfire liability insurance that the Nevada Utilities currently possess. Second, the application requests approval for the collection of the costs for the Policy in rates over a ten-year period. An order is expected in 2025.

Short-term Debt and Credit Facilities

Sierra Pacific has a \$400 million secured credit facility expiring in June 2027 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, 2024 and 2023, 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, 2024 and 2023, Sierra Pacific had \$50 million, respectively, of letter of credit capacity under its \$400 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	2024	2023
General and refunding mortgage securities:			
2.60% Series U, due 2026	\$ 400	\$ 399	\$ 398
6.75% Series P, due 2037	252	254	254
4.71% Series W, due 2052	250	248	248
5.90% Series 2023A, due 2054	400	394	393
Tax-exempt refunding revenue bond obligations:			
Fixed-rate series:			
3.55% Pollution Control Series 2016A, due 2029	\$ 20	\$ 20	\$ —
3.55% Pollution Control Series 2016B, due 2029 ⁽¹⁾	30	29	—
3.625% Gas and Water Series 2016B, due 2036 ⁽²⁾	60	59	—
4.125% Water Facilities Series 2016C, due 2036 ⁽²⁾	30	30	—
4.125% Water Facilities Series 2016F, due 2036 ⁽²⁾	75	74	—
3.625% Water Facilities Series 2016G, due 2036 ⁽²⁾	20	20	—
Total long-term debt	<u>\$ 1,537</u>	<u>\$ 1,527</u>	<u>\$ 1,293</u>
Reflected as:			
Total long-term debt		\$ 1,527	\$ 1,293

(1) Subject to mandatory sinking fund redemption by Sierra Pacific in the principal amount of \$10 million in April 2026.
(1) Subject to mandatory purchase by Sierra Pacific in October 2029 at which date the interest rate may be adjusted.

Annual Payment on Long-Term Debt

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

2026	\$	410
2029 and thereafter		1,127
Total		1,537
Unamortized premium, discount and debt issuance cost		(10)
Total	\$	1,527

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, 2024, approximately \$5.2 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):

	2024	2023
Current – Federal	\$ 59	\$ 72
Deferred – Federal	(49)	(57)
Investment tax credits	—	1
Total income tax expense	\$ 10	\$ 16

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:

	2024	2023
Federal statutory income tax rate	21 %	21 %
Effects of ratemaking	(11)	(9)
Other	1	—
Effective income tax rate	11 %	12 %

Effects of ratemaking is primarily attributable to the recognition of excess deferred income taxes related to the federal tax rate change from 35% to 21% pursuant to an order issued by the PUCN effective January 1, 2020.

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

	2024	2023
Deferred income tax assets:		
Regulatory liabilities	\$ 60	\$ 62
Operating and finance leases	24	25
Customer advances	24	16
Unamortized contract value	3	3
Other	7	5
Total deferred income tax assets	118	111
Deferred income tax liabilities:		
Property-related items	(379)	(376)
Regulatory assets	(68)	(100)
Operating and finance leases	(24)	(24)
Other	(16)	(15)
Total deferred income tax liabilities	(487)	(515)
Net deferred income tax liability	\$ (369)	\$ (404)

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, 2024 and 2023. Sierra Pacific contributed \$1 million to the Non-Qualified Pension Plans for the years ended December 31, 2024 and 2023. Sierra Pacific contributed \$3 million and \$3 million to the Other Post Retirement Plans for the years ended December 31, 2024 and 2023, 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 (in millions):

	2024	2023
Qualified Pension Plan -		
Other non-current assets	\$ 59	\$ 53
Non-Qualified Pension Plans:		
Other current liabilities	(1)	(1)
Other long-term liabilities	(5)	(5)
Other Postretirement Plans -		
Other non-current assets	5	1

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 \$216 million and \$211 million as of December 31, 2024 and 2023, respectively.

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

	2024	2023
Asbestos	\$ 5	\$ 5
Evaporative ponds and dry ash landfills	2	3
Solar-powered generating facilities	1	1
Other	3	3
Total asset retirement obligations	\$ 11	\$ 12

The following table reconciles the beginning and ending balances of Sierra Pacific's ARO liabilities for the years ended December 31 (in millions):	2024	2023
Beginning balance	\$ 12	\$ 11
Change in estimated costs	(2)	—
Additions	—	1
Accretion	1	—
Ending balance	\$ 11	\$ 12
Reflected as -		
Other long-term liabilities	\$ 11	\$ 12

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.

In May 2024, the United States Environmental Protection Agency published its final rule on legacy coal combustion residuals ("CCR") surface impoundments and CCR management units ("CCRMUs") in the Federal Register. CCRMUs include CCR surface impoundments and landfills closed before October 19, 2015 and inactive CCR landfills. The final rule contains three main components: (1) a definition for legacy CCR surface impoundments, which are inactive surface impoundments at inactive generating facilities that must adhere to the same regulations as inactive CCR impoundments at active generating facilities, barring location restrictions and liner design criteria, with customized compliance deadlines; (2) groundwater monitoring, corrective action, closure, and post closure care requirements for CCRMUs, which may be located at active generating facilities and inactive generating facilities with a legacy CCR surface impoundment; and (3) the owners and operators of inactive generating facilities must identify the presence of legacy CCR surface impoundments and comply with all rule requirements for surface impoundments; and the owners and operators of active generating facilities and inactive generating facilities with a legacy CCR surface impoundment must prepare Facility Evaluation Reports ("FERs") that identify and describe the CCRMUs and determine whether closure is required. In a manner consistent with existing CCR rules, owners and operators must publish FERs on their CCR websites in two parts, within 15 months (Part 1) and 27 months (Part 2) of the final rule's effective date in November 2024. Sierra Pacific is currently evaluating the final rule and does not anticipate identifying any legacy surface impoundments, but does anticipate that it may identify CCRMUs subject to the rule. Due to the number of site investigations warranted by this rule and the nature of engineering and other studies required at each site, Sierra Pacific is unable to reasonably estimate the potential impact, which may be material, to its asset retirement obligations.

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, 2024				
Not designated as hedging contracts ⁽¹⁾ -				
Commodity assets	\$ 1	\$ —	\$ —	\$ 1
Commodity liabilities	—	(14)	—	(14)
Total derivative - net basis	\$ 1	\$ (14)	\$ —	\$ (13)
As of December 31, 2023				
Not designated as hedging contracts ⁽¹⁾ -				
Commodity liabilities	\$ —	\$ (16)	\$ —	\$ (16)

(1) Sierra Pacific's commodity derivatives not designated as hedging contracts are included in regulated rates. As of December 31, 2024 and 2023, a regulatory asset of \$13 million and \$16 million, respectively, was recorded related to the net derivative liability of \$13 million and \$16 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 (in millions):

	Unit of Measure	2024	2023
Electricity purchases	Megawatt hours	1	—
Natural gas purchases	Decatherms	57	55

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, 2024, Sierra Pacific's credit ratings for its senior secured debt and its issuer credit ratings for senior unsecured debt from the recognized credit rating agencies were investment grade.

The aggregate fair value of Sierra Pacific's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$— million and \$1 million as of December 31, 2024 and 2023, 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):

	Input Levels for Fair Value Measurements			
	Level 1	Level 2	Level 3	Total
As of December 31, 2024:				
Assets:				
Commodity derivatives	\$ —	\$ —	\$ 1	1
Money market mutual funds	12	—	—	12
Investment funds	1	—	—	1
	<u>\$ 13</u>	<u>\$ —</u>	<u>\$ 1</u>	<u>\$ 14</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (14)</u>	<u>\$ (14)</u>
As of December 31, 2023:				
Assets:				
Money market mutual funds	\$ 41	\$ —	\$ —	41
Investment funds	1	—	—	1
	<u>\$ 42</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 42</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (16)</u>	<u>\$ (16)</u>

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, 2024, had an immaterial impact to the fair value of its derivative contracts. As such, Sierra Pacific considers its derivative contracts to be valued using Level 3 inputs.

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

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

	2024	2023
Beginning balance	\$ (16)	\$ (13)
Changes in fair value recognized in regulatory assets or liabilities	(27)	(50)
Settlements	30	47
Ending balance	<u>\$ (13)</u>	<u>\$ (16)</u>

Sierra Pacific's long-term debt is carried at cost on the Balance Sheets. The fair value of Sierra Pacific's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The following table presents the carrying value and estimated fair value of Sierra Pacific's long-term debt (in millions):

	2024		2023	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	<u>\$ 1,527</u>	<u>\$ 1,506</u>	<u>\$ 1,293</u>	<u>\$ 1,311</u>

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, 2024 are as follows (in millions):

	2025	2026	2027	2028	2029	2030 and Thereafter	Total
Contract type:							
Purchased electricity contracts - commercially operable	\$ 119	\$ 120	\$ 112	\$ 106	\$ 97	\$ 1,370	\$ 1,924
Purchased electricity contracts - non-commercially operable	9	25	41	54	63	2,773	2,965
Fuel contracts	67	54	27	27	26	58	259
Construction commitments	1,224	784	401	117	17	—	2,543
Transmission	28	4	5	—	—	—	37
Easements	2	2	2	1	2	30	39
Maintenance, service and other contracts	12	16	14	1	1	2	46
Total commitments	<u>\$ 1,461</u>	<u>\$ 1,005</u>	<u>\$ 602</u>	<u>\$ 306</u>	<u>\$ 206</u>	<u>\$ 4,233</u>	<u>\$ 7,813</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 Lease Note 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 2025. Additionally, gas transportation contracts expire from 2023 to 2046.

Construction Commitments

Sierra Pacific's construction commitments included in the table above relate to firm commitments and include costs associated with a 400-MW solar photovoltaic facility with an additional 400-MWs of co-located battery storage that is being developed in Churchill County, Nevada, with ownership share approved by the PUCN of 90% Sierra Pacific and 10% Nevada Power, the repower project at the Valmy generating station to convert existing coal-fired combustion to natural gas-fire combustion, a hydrogen-capable natural gas simple cycle combustion turbine peakers project at the Valmy generating station, the Greenlink Nevada transmission expansion project that is being developed in western and northern Nevada and certain other generation plant projects.

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, 2024, 2023 and 2022.

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 2026 to 2029.

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. Sierra Pacific does not believe that such normal and routine litigation will have a material impact on its financial results.

Revenue from Contracts with Customers

The following table summarizes Sierra Pacific's revenue from contracts with customers ("Customer Revenue") by line of business, with further disaggregation of retail by customer class (in millions):

	Electric	2024 Natural Gas	Total	Electric	2023 Natural Gas	Total
Customer Revenue:						
Retail:						
Residential	\$ 388	\$ 114	\$ 502	\$ 421	\$ 143	\$ 564
Commercial	349	47	396	385	64	449
Industrial	264	19	283	299	27	326
Other	4	1	5	5	1	6
Total fully bundled	1,005	181	1,186	1,110	235	1,345
Distribution only service	6	—	6	5	—	5
Total retail	1,011	181	1,192	1,115	235	1,350
Wholesale, transmission and other	68	—	68	78	—	78
Total Customer Revenue	1,079	181	1,260	1,193	235	1,428
Other revenue	1	1	2	1	2	3
Total operating revenue	\$ 1,080	\$ 182	\$ 1,262	\$ 1,194	\$ 237	\$ 1,431

Supplemental Cash Flow Disclosures

The summary of supplemental cash flow disclosures as of and for the nine-month period ended September 30 is as follows (in millions):

	2024	2023
Supplemental disclosure of cash flow information:		
Interest paid, net of amounts capitalized	\$ 72	\$ 49
Income taxes paid	66	56
Supplemental disclosure of non-cash investing and financing transactions:		
Accruals related to property, plant and equipment additions	133	51
Right-of-use assets obtained in exchange for lease liabilities	5	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 \$45 million, \$27 million and \$23 million for the years ended December 31, 2024, 2023 and 2022. Amounts charged to Sierra Pacific in 2024 and 2023 primarily relate to information technology projects billed at a consolidated level and passed through to affiliates.

Sierra Pacific provided electricity to Nevada Power of \$29 million and \$70 million for the years ended December 31, 2024 and 2023, respectively. Receivables associated with these transactions were \$1 million as of December 31, 2024 and 2023. Sierra Pacific purchased electricity from Nevada Power of \$188 million and \$230 million for the years ended December 31, 2024 and 2023, respectively. Payables associated with these transactions were \$7 million and \$10 million as of December 31, 2024 and 2023, 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, 2024 and 2023, respectively. Sierra Pacific provided services to Nevada Power of \$19 million for the years ended December 31, 2024 and 2023. Nevada Power provided services to Sierra Pacific of \$31 million and \$28 million for the years ended December 31, 2024 and 2023, respectively. Sierra Pacific provided services to NV Energy of \$3 million and \$1 million for the years ended December 31, 2024 and 2023, respectively. As of December 31, 2024 and 2023, Sierra Pacific's Balance Sheets included amounts due to NV Energy of \$54 million and \$24 million, respectively. There were no receivables due from NV Energy as of December 31, 2024 and 2023. As of December 31, 2024 and 2023, Sierra Pacific's Balance Sheets included no payables due to Nevada Power. There were \$65 million and \$20 million receivables due from Nevada Power as of December 31, 2024 and 2023.

Sierra Pacific is party to a tax-sharing agreement and is part of the Berkshire Hathaway consolidated U.S. federal income tax return. Federal income taxes payable to BHE were \$3 million as of December 31, 2024 and federal income taxes receivable from BHE were \$4 million as of December 31, 2023. Sierra Pacific made cash payments for federal income tax to BHE of \$65 million and \$55 million for the years ended December 31, 2024 and 2023.

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

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

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year		(596,716)					(596,716)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value		(93,583)					(93,583)		
4	Total (lines 2 and 3)		(93,583)					(93,583)	117,464,073	117,370,490
5	Balance of Account 219 at End of Preceding Quarter/Year		(690,299)					(690,299)		
6	Balance of Account 219 at Beginning of Current Year		(690,299)					(690,299)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value		57,706					57,706		
9	Total (lines 7 and 8)		57,706					57,706	85,263,130	85,320,836
10	Balance of Account 219 at End of Current Quarter/Year		(632,593)					(632,593)		

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: 04/17/2025		Year/Period of Report End of: 2024/ 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)	5,818,720,011	4,863,478,579	579,808,784				375,432,648
4	Property Under Capital Leases	116,396,742	116,396,742					
5	Plant Purchased or Sold	(119)	(119)					
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	5,935,116,634	4,979,875,202	579,808,784				375,432,648
9	Leased to Others							
10	Held for Future Use	27,870,917	27,405,323	465,594				
11	Construction Work in Progress	801,291,112	718,680,650	6,315,963				76,294,499
12	Acquisition Adjustments	(1,280,102)	(1,280,102)					
13	Total Utility Plant (8 thru 12)	6,762,998,561	5,724,681,073	586,590,341				451,727,147
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,414,371,884	1,952,499,899	241,334,769				220,537,216
15	Net Utility Plant (13 less 14)	4,348,626,677	3,772,181,174	345,255,572				231,189,931
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,179,840,428	1,913,038,421	230,842,137				35,959,870
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	232,596,456	37,701,206	10,317,904				184,577,346
22	Total in Service (18 thru 21)	2,412,436,884	1,950,739,627	241,160,041				220,537,216
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation	1,935,000	1,760,272	174,728				
29	Amortization							
30	Total Held for Future Use (28 & 29)	1,935,000	1,760,272	174,728				
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,414,371,884	1,952,499,899	241,334,769				220,537,216

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4		
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
<div>1. Report below the original cost of electric plant in service according to the prescribed accounts.</div> <div>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.</div> <div>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</div> <div>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.</div> <div>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</div> <div>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.</div> <div>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.</div> <div>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.</div> <div>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.</div>							
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	47,684,762	935,853				48,620,615
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	47,684,762	935,853				48,620,615
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	2,933,569				89,190,250
10	(312) Boiler Plant Equipment	320,199,448	3,462,861				323,662,309
11	(313) Engines and Engine-Driven Generators	20,859,299					20,859,299
12	(314) Turbogenerator Units	115,856,034	15,088,014				130,944,048
13	(315) Accessory Electric Equipment	71,580,232	2,237,451			11,383,652	85,201,335
14	(316) Misc. Power Plant Equipment	10,533,111	18,157	(22,255)			10,573,523
15	(317) Asset Retirement Costs for Steam Production	1,340,874	(1,699,370)			2,874,819	2,516,323
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	628,232,959	22,040,682	(22,255)		14,258,471	664,554,367
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						
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Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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	3,341,382				3,358,701
38	(341) Structures and Improvements	51,760,889	1,350,952				53,111,841
39	(342) Fuel Holders, Products, and Accessories	107,399,116	47,623				107,446,739
40	(343) Prime Movers	20,191,214					20,191,214
41	(344) Generators	456,535,119	1,174,281				457,709,400
42	(345) Accessory Electric Equipment	78,012,985	83,002				78,095,987
43	(346) Misc. Power Plant Equipment	34,328,819	8,402				34,337,221
44	(347) Asset Retirement Costs for Other Production	774,113	(287,376)				486,737
44.1	(348) Energy Storage Equipment - Production						
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	749,019,574	5,718,266				754,737,840
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,377,252,533	27,758,948	(22,255)		14,258,471	1,419,292,207
47	3. Transmission Plant						
48	(350) Land and Land Rights	72,600,641	3,604,667	(21,368)			76,226,676
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	19,585,693	9,773,025			(412,196)	28,946,522
50	(353) Station Equipment	376,380,342	27,333,635	(52,597)		(10,971,456)	392,795,118
51	(354) Towers and Fixtures	165,588,986	(1,103,963)				164,485,023
52	(355) Poles and Fixtures	135,634,188	5,339,283	(113,078)			141,086,549
53	(356) Overhead Conductors and Devices	198,705,706	3,080,380				201,786,086
54	(357) Underground Conduit	7,575,932					7,575,932
55	(358) Underground Conductors and Devices	13,578,013					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)	990,768,739	48,027,027	(187,043)		(11,383,652)	1,027,599,157
59	4. Distribution Plant						
60	(360) Land and Land Rights	19,727,448	(2,162,127)			38,155	17,603,476
61	(361) Structures and Improvements	4,299,784					4,299,784
62	(362) Station Equipment	328,840,613	11,631,163	(591,292)			341,063,068
63	(363) Energy Storage Equipment – Distribution	17,285,132					17,285,132
64	(364) Poles, Towers, and Fixtures	330,817,944	44,503,207	(2,288,352)			377,609,503
65	(365) Overhead Conductors and Devices	211,173,022	17,379,061	(2,012,406)			230,564,489
66	(366) Underground Conduit	94,818,062	4,061,188	(48,085)			98,927,335
67	(367) Underground Conductors and Devices	417,916,496	14,295,435	(659,293)			432,871,224
68	(368) Line Transformers	325,579,351	24,761,811	(2,296,036)			352,637,198
69	(369) Services	216,391,954	16,965,723	(123,276)			233,480,953
70	(370) Meters	56,546,611	2,283,200	(309,849)			59,139,660
71	(371) Installations on Customer Premises	15,348,759	1,557,467	(697,581)			17,603,807
72	(372) Leased Property on Customer Premises	372,049	199,387	(38,370)			609,806
73	(373) Street Lighting and Signal Systems	54,979,539	6,696,162	(1,616,903)			63,292,604
74	(374) Asset Retirement Costs for Distribution Plant	1,098,072	(98,094)				999,978
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,095,194,836	142,073,583	(10,681,443)		38,155	2,247,988,017
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
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	31,104,325	3,742,026				34,846,351
88	(391) Office Furniture and Equipment	6,216,362	1,200,314	(880,172)			8,296,848
89	(392) Transportation Equipment	30,403,836	245,620	(568,995)			31,218,451
90	(393) Stores Equipment	53,370	2,538				55,908
91	(394) Tools, Shop and Garage Equipment	10,510,788	1,138,445	5,272			11,643,961
92	(395) Laboratory Equipment	2,616,160	400,150	(31,715)			3,048,025
93	(396) Power Operated Equipment	6,063,168	499,089	(6,746)		(227,081)	6,341,922
94	(397) Communication Equipment	128,993,134	3,446,850	(5,017,705)		2,600,832	140,058,521
95	(398) Miscellaneous Equipment	1,566,057	(69,674)	(18,517)			1,514,900
96	SUBTOTAL (Enter Total of lines 86 thru 95)	219,182,653	10,605,358	(6,518,578)		2,373,751	238,680,340
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	85,296	(5,064)				80,232
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	219,267,949	10,600,294	(6,518,578)		2,373,751	238,760,572
100	TOTAL (Accounts 101 and 106)	4,730,168,819	229,395,705	(17,409,319)		5,286,725	4,982,260,568
101	(102) Electric Plant Purchased (See Instr. 8)		(119)				(119)
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)	4,730,168,819	229,395,586	(17,409,319)		5,286,725	4,982,260,449
Page 204-207							

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

[\(a\)](#) Concept: TowersAndFixturesTransmissionPlantAdditions

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.

FERC FORM No. 1 (REV. 12-05)

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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	12/31/2026	3,982,935
3				
4				
21	Other Property:			
22	Fiber Optics (Media Conduit)	12/31/1999	12/31/2025	1,873,758
23	Substation Transformer	12/31/2010	12/31/2027	21,548,630
47	TOTAL			27,405,323

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: 04/17/2025	Year/Period of Report End of: 2024/ 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	Sierra Phase 1 Solar	127,775,021		
2	Sierra Phase 1 BESS	119,958,406		
3	Walker River Substation	74,187,296		
4	GRN SPPC ALLOC NW-SAGE (DA)	36,610,796		
5	Esmeralda-Walker River Line	29,860,672		
6	Valmy Capacity Project	26,570,827		
7	Esmeralda-Sagebrush 525kV Line	25,270,824		
8	Esmeralda 525/230kV Substation	17,867,391		
9	Lander 525/230 kV Substation	14,687,741		
10	Bordertown to Cal Sub - Border	14,559,448		
11	GRN SPPC ALLOC NW SUB (JZ)	14,272,429		
12	Rob Summit-Walker River Env	11,675,237		
13	GRN SPPC ALLOC SAGE SUB (UT)	10,256,261		
14	190 Line Reconductor	9,162,822		
15	Rob Summit-Walker River Termnl	8,895,471		
16	ComMeadow-WalkerRiver#2Comm-PE	8,076,498		
17	Peavine.AFD - Substation	7,738,412		
18	146 Line Rebuild	7,648,526		
19	Shaffer 345kLV Schaffer Sub	7,578,571		
20	Bordertown to Cal Sub 120kV Li	7,372,643		
21	Esmeralda-Sagebrush Line Env	7,004,242		
22	Esmeralda-Walker River Env	6,893,422		
23	Valmy Gas Conversion	6,838,612		
24	Bordertown to Cal Sub 120kV	6,607,468		
25	Hill Top Expansion & PST-NU	5,786,008		
26	W Tie Ft Churchill 500 kV Sub	5,700,589		
27	Esmeralda Substation Buildout	5,343,895		
28	Lander 525/230 kV Sub Buildout	5,235,049		
29	TR Combined Cycle Peak Fire Sy	4,824,450		
30	Spare Comstock Transformer	4,745,930		
31	EMS & DMS Consolidation North	4,717,791		
32	BORDERTOWN TO CAL SUB 120KV LI	4,621,741		
33	2309 Line Clearance	4,349,230		
34	T8 Rotor Replacement	3,913,342		
35	T9 Rotor Replacement	3,913,342		
36	Distribution Management (NMS)	3,819,831		
37	Yerington Office & Truck Barn	3,737,856		
38	Chucker Capacitor Bank_TS	3,707,353		
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Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
39	Walker River Sub Line Relocate	3,668,165
40	Walker River Sub Land Purchase	3,548,923
41	Cmstk Mdws 345 Term W.TCY	3,500,131
42	Incline #2 TFMR ADDN - Sub	3,475,025
43	FTC Ovation Update	3,202,106
44	Palantir Foundry Pilot - SPPC	3,153,000
45	Lantern PH1 TL 3422 Fold	3,016,144
46	Valmy Gas Conversion Unit 2	2,968,920
47	Mira Loma-Walker River Termnls	2,749,362
48	Lazy 5 - 120/25 kV Substation	2,637,050
49	RP2038 - DERMS	2,596,967
50	Winnemucca Land Purchase	2,505,540
51	Valmy Term Additions	2,385,607
52	E-641 LINE - REBUILD - NVE	2,315,160
53	Stmboat Re-Power - Protection	2,133,775
54	SPPC Fleet 360 Camera Upgrade	2,133,248
55	E Tracy Failed Bank #1	1,921,743
56	Project Meadows Substation T1	1,916,532
57	Cmstk Mdw 345/120 XFMR	1,823,334
58	GFD Substation Rebuild	1,798,880
59	Co IG Valmy Sub Equipment Repl	1,764,785
60	E-LCH212 HOLYOKE DR UG REBUILD	1,740,649
61	WalkerRiverSubComm-PE	1,696,068
62	Peavine.AFD Protect.NorthWest	1,620,331
63	Pumpkin Hollow 120kV Service -	1,603,855
64	Sloan Grid Chukar Terminal	1,517,202
65	GRC - 2025 TRIP SAVER ACCELERA	1,507,901
66	Dynamic Ln Rating Capacity Imp	1,478,442
67	Hilltop Prot Upgr	1,439,147
68	Cmstk Mdws W.TCY 345 Lands	1,412,679
69	Rob Summit-Walker River Line	1,374,026
70	Northwest Bank #2 Upgrade_DS_1	1,371,846
71	133 Line Rebuild	1,362,309
72	E-PH 4 MCCOY 201 POLE-CONDUCT	1,327,302
73	ComMeadow-WalkerRiver #1 Trmnl	1,326,726
74	E-655 WINNEMUCCA GOLCONDA 60KV	1,319,131
75	126 Line Clearance	1,304,551
76	Project Astro: Lines	1,303,848
77	345/120kV Spare XFMR	1,258,443
78	NMS Implementation Hardware	1,236,842
79	Stockyard 120kV Switch Station	1,205,495
80	ComMeadows-Walker River #1 Env	1,184,099
81	Reno Solid State Relay Repl	1,155,615
82	Mira Loma-Walker River Env	1,150,700
83	FC1 Generator Rewind	1,143,907
84	POI Sub - DU	1,135,575
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Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
85	Peavine Substation (OAP) - Com	1,127,413
86	124 Line Clearance	1,114,049
87	E-LIMERICK 1201 PH 5-RPL-AGE-C	1,086,337
88	HBV Replacement Breakers	1,081,890
89	Elko 10G Upgrade Fiber and Ele	1,071,349
90	Shaffer 345kV Line Fold	1,070,543
91	Project Astro: Substation	1,063,176
92	GRN SPPC ALLOC HA-NW (ZT)	1,062,864
93	Bordertown HVB Breaker Replace	1,037,964
94	BMT Foundation/Conductor Repl	1,027,410
95	Mira Loma-Walker River Line	1,016,721
96	ComMeadow-Walker River #2 Env	1,002,986
97	HOLDING W O -CUST ADVANCES E&G	(1,124,172)
98	GRN SPPC ALLOC LANDER SUB(AKX)	(13,745,133)
99	GRN SPPC ALLOC WR-RS (AH7)	(15,948,354)
100	GRN SPPC ALLOC ESMER SUB (AQ)	(16,550,984)
101	GRN SPPC ALLOC ESMER-SAGE (K3)	(23,335,988)
102	GRN SPPC ALLOC ESMER-WR (AKQ)	(26,361,797)
103	GRN SPPC ALLOC WR SUB (AJB)	(59,450,944)
104	Projects Under 1M	101,258,790
43	Total	718,680,650
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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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 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	1,818,384,278	1,816,633,528	1,750,750	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	126,286,242	126,286,242		
4	(403.1) Depreciation Expense for Asset Retirement Costs	(671)	(671)		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,795,710	1,795,710		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other	84,040		84,040	
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	128,165,321	128,081,281	84,040	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(17,409,319)	(17,409,319)		
13	Cost of Removal	(3,364,617)	(3,364,617)		
14	Salvage (Credit)	792,642	792,642		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(19,981,294)	(19,981,294)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other	(11,627,585)	(11,695,094)	67,509	
18	Book Cost or Asset Retirement Costs Retired	(142,027)		(142,027)	
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,914,798,693	1,913,038,421	1,760,272	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	510,944,252	510,944,252		
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production	330,469,293	330,469,293		
25	Transmission	335,358,380	335,358,380		
26	Distribution	666,527,980	666,476,349	51,631	
27	Regional Transmission and Market Operation				
28	General	71,498,788	69,790,147	1,708,641	
29	TOTAL (Enter Total of lines 20 thru 28)	1,914,798,693	1,913,038,421	1,760,272	

FOOTNOTE DATA

(a) Concept: OtherAccounts
Plant held for future use depreciation account 421000.
(b) Concept: OtherAdjustmentsToAccumulatedDepreciation
The (\$11.70M) consists of retirement work in progress and miscellaneous transfers and adjustments.
(c) Concept: OtherAdjustmentsToAccumulatedDepreciation
The (\$0.068M) consists of retirement to Plant Held for Future Use account 362500
FERC FORM No. 1 (REV. 12-05)

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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		(6,355)	(52,351)	50,000	(8,706)	
42	Total Cost of Account 123.1 \$		Total	(6,355)	(52,351)	50,000	(8,706)	

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MATERIALS AND SUPPLIES

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

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	20,807,611	30,574,639	
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)	77,044,346	110,368,599	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	11,144,008	11,421,314	
8	Transmission Plant (Estimated)	231,851	241,058	
9	Distribution Plant (Estimated)	7,186,686	7,530,229	
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)	95,606,891	129,561,200	
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)	(355,686)	(79,015)	
17	Liquid Natural Gas Account 164003	932,006	837,853	
20	TOTAL Materials and Supplies	116,990,822	160,894,677	

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Allowances (Accounts 158.1 and 158.2)

1. Report below the particulars (details) called for concerning allowances.
2. Report all acquisitions of allowances at cost.
3. Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
4. Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
5. Report on Line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.
6. Report on Line 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquired and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of and identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
1	Balance-Beginning of Year												
2													
3	Acquired During Year:												
4	Issued (Less Withheld Allow)												
5	Returned by EPA												
6													
7													
8	Purchases/Transfers:												
9													
10													
11													
12													
13													
14													
15	Total												
16													
17	Relinquished During Year:												
18	Charges to Account 509												
19	Other:												
20	Allowances Used												
20.1	Allowances Used												
21	Cost of Sales/Transfers:												
22													
23													
24													
25													
26													
27													
28	Total												
29	Balance-End of Year												
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		Year One		Year Two		Year Three		Future Years		Totals	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)	No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)
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								188.50		377.00	
46	Losses												
Page 228(ab)-229(ab)a													

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy			This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report: 04/17/2025		Year/Period of Report End of: 2024/ 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	Powerex 100MW TSR 00101231458 (SPPC)	5,652	186201	30,000		186201		
3	Powerex 200MW TSR 00101231459 (SPPC)	5,593	186201	30,000		186201		
4	Powerex 150MW TSR 00101231460 (SPPC)	5,593	186201	30,000		186201		
5	Powerex 150MW TSR 00101231461 (SPPC)	5,537	186201	30,000		186201		
6	Powerex 200MW TSR 00101231462 (SPPC)	5,645	186201	30,000		186201		
7	NVE DNR - Amargosa Solar and BESS 685MW	11,354	186201					
8	NVE M345-2029 952 MW DNR (SPPC)	18,045	186201					
9	NVE Valmy Simple Cycle 1 & 2 DNR (SPPC)	6,517	186201					
10	Powerex 50 MW TSR 00102556773	4,565	186201	60,000		186201		
11	Powerex 50 MW TSR 00102556774	4,565	186201	60,000		186201		
12	Powerex 100 MW TSR 00102556775	4,565	186201	60,000		186201		
13	Puget Sound (SAMTS) 181 MW 102673349 (SPPC)	2,819	186201	60,000		186201		
14	Pacific Northwest Generating Cooperative (SPPC) TSR 103788220	4,768	186201	60,000		186201		
15	Switch DNR - M345	22,213	186201	60,000		186201		
16	Switch DNR - Mead 230	25,364	186201	60,000		186201		
17	Puget Sound (SAMTS) 181 MW 103142000 (SPPC)	9,114	186201	30,000		186201		
18	NVE Corsac Generating Station 2 DNR	5,657	186201					
19	Pudget Sound 98MW TSR 00102558732	6,821	186201	30,000		186201		
20	Newmont TS Solar	23,362	186201	30,000		186201		
21	Nevada Gold Mines - Newmont	4,266	186201	30,000		186201		
22	Phillips 66 (SPPC)	4,089	186201	30,000		186201		
23	Powerex 100 MW TSR 104001396 (SPPC)	1,313	186201	30,000		186201		
24	Powerex 200 MW TSR 104001397 (SPPC)	1,313	186201	30,000		186201		
25	Powerex 150 MW TSR 104001398 (SPPC)	1,313	186201	30,000		186201		
26	Powerex 150 MW TSR 104001399 (SPPC)	1,383	186201	30,000		186201		
27	Powerex 200 MW TSR 104001400 (SPPC)	1,380	186201	30,000		186201		
28	Pudget Sound TSR 00103723541	5,553	186201	30,000		186201		
29	Energy Keepers TSR 103879187	4,585	186201	30,000		186201		
30	NVE DNR - Crescent Valley	5,210	186201					
31	NVE - Crescent Valley Solar and BESS 20MW DNR	6,742	186201					
32	Sierra Solar 1000MW BESS Charging	10,319	186201					
20	Total	225,215		930,000				
21	Generation Studies							
22	Company GL/HB/II/IX Optional Study	1,231	186201					
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Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
23	Company GU MMA	1,776	186201		
24	Company JP MMA	3,761	186201	10,000	186201
25	Company LU MMA	2,978	186201	10,000	186201
26	Company MQ System Impact Restudy	16,901	186201		
27	Company MX System Impact Restudy	15,534	186201		
28	Company MY System Impact Restudy	18,725	186201		
29	Company NC Facilities Restudy	1,822	186201		
30	Company NC System Impact Restudy	1,938	186201		
31	Company ND Facilities Restudy	4,934	186201		
32	Company NH System Impact Restudy	15,197	186201		
33	Company NJ Provisional Interconnection Service Study	4,847	186201	10,000	186201
34	Company NJ System Impact Restudy	14,713	186201		
35	Company NO System Impact Restudy	7,817	186201		
36	Company NP Facilities Study	2,810	186201		
37	Company NR System Impact Restudy	9,495	186201		
38	Company NZ Provisional Interconnection Service Study	4,647	186201	10,000	186201
39	Company NZ System Impact Restudy	5,715	186201		
40	Company OB System Impact Restudy	4,628	186201		
41	Company OE System Impact Restudy	15,868	186201		
42	Company OF Facilities Study	11,436	186201		
43	Company OG Facilities Study	12,401	186201		
44	Company OI System Impact Restudy	9,083	186201		
45	Company OJ System Impact Restudy	7,233	186201		
46	Company OK Facilities Study	9,481	186201		
47	Company OL Facilities Study	9,745	186201		
48	Company OM System Impact Restudy	9,744	186201		
49	Company ON System Impact Restudy	9,745	186201		
50	Company OO Facilities Study	7,887	186201		
51	Company OO System Impact Restudy	1,792	186201		
52	Company OP Facilities Study	11,711	186201		
53	Company OQ Facilities Study	19,794	186201		
54	Company OR Facilities Study	11,813	186201		
55	Company OS Facilities Study	19,591	186201		
56	Company OT Facilities Study	12,607	186201		
57	Company OU Facilities Study	12,918	186201		
58	Company OV Facilities Study	11,855	186201		
59	Company OW Facilities Study	11,853	186201		
60	Company OX Facilities Study	11,853	186201		
61	Company OY Facilities Study	11,853	186201		
62	Company OZ System Impact Restudy	14,342	186201		
63	Company PA Facilities Study	9,915	186201		
64	Company PB Facilities Study	11,704	186201		
65	Company PB System Impact Restudy	2,553	186201		
66	Company PC Facilities Study	13,993	186201		
67	Company PF System Impact Restudy	15,654	186201		
68	Company PG Facilities Study	17,708	186201		
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Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
69	Company PI System Impact Restudy	33,198	186201		
70	Company PJ System Impact Restudy	33,797	186201		
71	Company PK System Impact Restudy	9,644	186201		
72	Company PL Facilities Study	21,791	186201		
73	Company PM Facilities Stuy	15,528	186201		
74	Company PM System Impact Restudy	3,314	186201		
75	Company PN System Impact Restudy	31,409	186201		
76	Company PO Facilities Study	5,914	186201		
77	Company PO MMA	1,789	186201	10,000	186201
78	Company PO System Impact Restudy	18,089	186201		
79	Company PP Facilities Study	11,874	186201		
80	Company PR System Impact Restudy	8,077	186201		
81	Company PT Facilities Study	8,140	186201		
82	Company PT System Impact Restudy	1,792	186201		
83	Company PU System Impact Restudy	30,508	186201		
84	Company PV System Impact Study	33,972	186201		
85	Company PW System Impact Restudy	9,047	186201		
86	Company PX Facilities Study	5,963	186201		
87	Company PX System Impact Restudy	3,717	186201		
88	Company PY Facilities Study	26,477	186201		
89	Company PY System Impact Restudy	4,291	186201		
90	Company PZ Facilities Study	15,993	186201		
91	Company QA Facilities Study	9,351	186201		
92	Company QB System Impact Restudy	17,289	186201		
93	Company QC System Impact Restudy	23,673	186201		
94	Company QD System Impact Study	33,117	186201		
95	Company QE Facilities Study	11,859	186201		
96	Company QF Facilities Study	11,565	186201		
97	Company QF Provisional Interconnection Service Study	1,367	186201		
98	Company QF System Impact Study	826	186201		
99	Company QG Facilities Study	11,426	186201		
100	Company QG Provisional Interconnection Service Study	1,367	186201		
101	Company QG System Impact Study	725	186201		
102	Company QH Facilities Study	40,479	186201		
103	Company QH System Impact Study	826	186201		
104	Company QI Facilities Study	40,606	186201		
105	Company QJ Facilities Study	16,638	186201		
106	Company QK Facilities Study	11,917	186201		
107	Company QK System Impact Study	4,116	186201		
108	Company QL Facilities Study	16,811	186201		
109	Company QL System Impact Study	851	186201		
110	Company QM Facilities Study	12,366	186201		
111	Company QM System Impact Study	8,591	186201		
112	Company QN Facilities Study	18,121	186201		
113	Company QN System Impact Study	2,064	186201		
114	Company QO System Impact Study	9,632	186201		
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Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
115	Company QP Facilities Study	7,599	186201	40,000	186201
116	Company QP System Impact Study	7,523	186201	40,000	186201
117	Company QQ Facilities Study	29,413	186201		
118	Company QQ System Impact Study	6,293	186201	250,000	186201
119	Company QS System Impact Study	9,925	186201	250,000	186201
120	Company QT System Impact Study	48,687	186201	150,000	186201
121	Company QU System Impact Study	48,641	186201	150,000	186201
122	Company QV System Impact Study	8,609	186201	250,000	186201
123	Company QW System Impact Study	35,081	186201	150,000	186201
124	Company QX System Impact Study	29,372	186201	250,000	186201
125	Company QY System Impact Study	38,895	186201	250,000	186201
126	Company QZ System Impact Study	5,280	186201	40,000	186201
39	Total	1,380,826		1,870,000	
40	Grand Total	1,606,041		2,800,000	
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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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	^(a) Refer to footnote for Dkt Nos and Amort period					
2	^(b) Incremental Rate Case Expenses	2,725,473	7,378,802	254, 419, 928	4,858,820	5,245,455
3	PG&E Intertie	203,254		566	36,924	166,330
4	^(c) Flexible Prepayment Program	2,794,649	145,087			2,939,736
5	Piñon Pine Combined Cycle	8,514,377		407	1,571,885	6,942,492
6	^(d) Cancelled Major Projects	6,421,538				6,421,538
7	ON Line Expense Deferral	14,291,315		407	4,181,440	10,109,875
8	Net Metering Rate Difference	6,855,519	4,918,384	440-4	5,519,929	6,253,974
9	Deferred Plant Operating Costs	28,027,037	15,330,164	407	24,575,208	18,781,993
10	Merger Goodwill	59,785,700		930	2,883,950	56,901,750
11	Renewable Energy Programs	6,305,921	8,828,743	254, 557, 908	14,884,671	249,993
12	^(g) Energy Efficiency Programs	1,722,710	20,156,451	254, 908	19,923,730	1,955,431
13	^(h) Expanded Solar Access Program	334,721	504,062	407	117,998	720,785
14	SB329 Natural Disaster Protection Plan	78,356,475	42,933,484	407	30,985,057	90,304,902
15	⁽ⁱ⁾ Economic Recovery Transportation Electrification Plan	2,081,485	548,132	407	181,808	2,447,809
16	Deferred Fuel & Purchased Power	57,264,392	1,157,217	557	58,421,609	
17	Deferred Risk Management	20,653,371	372,910,403	175, 242/44/54,555	375,886,645	17,677,129
18	^(j) Equity Component Carry Charges	273,284	371,905	254, 431	274,906	370,283
19	Regulatory Deferred Income Taxes	49,132,240	22,378,363	409, 410, 411	18,710,908	52,799,695
20	^(k) Business Transformation - Stranded NBV Cost	142,767	6,750	186	149,517	
21	Transportation Electrification Program	1,295,360	153,125	407	105,871	1,342,614
22	^(l) Pinehaven Litigation	921,439	43,569	186	965,008	
23	^(m) Regional Transmission Organization Costs		308,598			308,598
44	TOTAL	348,103,027	498,073,239		564,235,884	281,940,382

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: 04/17/2025	Year/Period of Report End of: 2024/ 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	91-7079	Various
4	Flexible Prepayment Program	14-10019/15-11004/15-11005	See other FN
5	Piñon Pine Combined Cycle	03-12002	06/2004 - 05/2029
6	Cancelled Major Projects	16-06006	See other FN
7	ON Line Expense Deferral	Various	Various
8	Net Metering Rate Difference	19-06002/22-06014	01/2020 - 12/2025
9	Deferred Plant Operating Costs	16-06006	Various
10	Merger Goodwill	Various	Various
11	Renewable Energy Programs	23-03006/24-03004	10/2023 - 09/2025
12	Energy Efficiency Programs	23-03006/24-03004	10/2023 - 09/2025
13	Expanded Solar Access Program	20-12003	See other FN
14	SB329 Natural Disaster Protection Plan	23-03004/24-03006	10/2023 - 09/2025
15	Economic Recovery Transportation Electrification Plan	21-09004/24-02026	See other FN
16	Deferred Fuel & Purchased Power	Various	Various
17	Deferred Risk Management	Various	Various
18	Equity Component Carry Charges	Various	See other FN
19	Regulatory Deferred Income Taxes	Various	Various
20	Business Transformation - Stranded NBV Cost	22-06014/24-02026	See other FN
21	Transportation Electrification Program	22-09006/24-02026	See other FN
22	Pinehaven Litigation	22-06014/24-02026	See other FN
23	Regional Transmission Organization Costs	22-09006	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			
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.			
(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			
Deferred charges were reclassified to FERC Account 186, Miscellaneous Deferred Debits, in Q3 2024.			
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Deferred charges were reclassified to FERC Account 186, Miscellaneous Deferred Debits, in Q3 2024.			
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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	48,169,901	477,658	219, 228, 926	3,149,439	45,498,120
2	Suspense Clearing		505,948	Various	505,948	
3	Asset Retirement Obligations	12,523,029	28,169,609	403, 411	29,628,511	11,064,127
4	Miscellaneous Deferred Debits		2,050,998			2,050,998
5	Net Metering Rate Adjustment		3,264,221	440, 442	143,444	3,120,777
6	Affiliate Intercompany Charges		2,056,345	Various	430,762	1,625,583
7	Business Transformation - Stranded NBV Cost		133,208			133,208
8	Pinehaven Litigation		861,209			861,209
47	Miscellaneous Work in Progress	6,117,681				11,139,293
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	66,810,611				75,493,315

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: 04/17/2025	Year/Period of Report End of: 2024/ 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	220,830,024	214,652,825	
3	Benefits	(7,567,915)	(9,270,984)	
4	Customer Advances	15,882,556	23,265,168	
5	Grossups on CIAC, etc	3,982,518	4,799,404	
6	Regulatory Liabilities	3,088,853	2,759,629	
7	Other	32,826,289	32,905,220	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	269,042,325	269,111,262	
9	Gas			
10	ASC 740 - offset to Reg Tax Liab	20,125,433	20,264,796	
11	Benefits	(107,605)	(350,041)	
12	Customer Advances	357,069	315,154	
13	Grossups on CIAC, etc	260,856	242,081	
14	Regulatory Liabilities	32,191	495,146	
15	Other	683,785	936,321	
16	TOTAL Gas (Enter Total of lines 10 thru 15)	21,351,729	21,903,457	
17.1	Valuation Allowance	(77)	(246)	
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	290,393,977	291,014,473	
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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: 04/17/2025	Year/Period of Report End of: 2024/ 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	\$ 35,850	\$	294,866
Energy Efficiency Programs	244,612		268,595
General Accounting Reserve	—		696,862
Injuries and Damages reserve	904,379		862,648
Interest Rate Swap - Gain Amort	825,770		764,602
Mark to Market	4,356,418		3,853,173
Miscellaneous Accruals	—		117,374
Net Operating Loss - States	205,408		94,659
Operating & Finance Leases	24,672,810		24,486,494
Provision for Rate Refund	116,199		135,693
TRED Trust Reserve	1,464,843		1,330,254
Total Electric - Other (Line 7)	\$ 32,826,289	\$	32,905,220

(b) Concept: AccumulatedDeferredIncomeTaxes			
	Balance at Beginning of Year		Balance at End of Year
Detail of Gas - Other (Line 15)			
Bad Debt Reserve	\$ 603,821	\$	686,924
Energy Efficiency Programs	253,896		297,815
General Accounting Reserve	—		125,514
Injuries and Damages Reserve	(173,932)		(173,932)
Total Gas - Other (Line 15)	\$ 683,785	\$	936,321

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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CAPITAL STOCKS (Account 201 and 204)

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

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

3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.

5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.

6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	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									

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: 2025-04-17	Year/Period of Report End of: 2024/ Q4
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Other Paid-in Capital

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

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

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	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	150,050,000
16	Ending Balance Amount	1,535,821,103
17	Other Paid in Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	1,535,821,103

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.
2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number.
3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number.
4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number.
5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a)principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.
6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge.
7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.
8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.
9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	0.625% Washoe County NV Water Facilities Bond 2016C	221523	30,000,000		651,423			05/24/2016	03/01/2036	05/24/2016	03/01/2036	30,000,000	1,093,125
3	2.05% Washoe County NV Water Facilities Bond 2016D	221524	25,000,000		240,089			05/24/2016	03/01/2036	05/24/2016	03/01/2036	25,000,000	
4	2.05% Washoe County NV Water Facilities Bond 2016E	221525	25,000,000		299,494			05/24/2016	03/01/2036	05/24/2016	03/01/2036	25,000,000	
5	1.50% Washoe County NV Gas Facilities Bond 2016A	221526	58,700,000		800,562			05/24/2016	08/01/2031	05/24/2016	08/01/2031	58,700,000	
6	3.00% Washoe County NV Gas and Water Bond 2016B	221527	60,230,000		877,749	(4,569,048)		05/24/2016	03/01/2036	05/24/2016	03/01/2036	60,230,000	1,916,485
7	1.25% Humboldt County NV Pollution Control Bond 2016A	221528	20,000,000		273,611			05/24/2016	10/01/2029	05/24/2016	10/01/2029	20,000,000	623,222
8	1.85% Humboldt County NV Pollution Control Bond 2016B	221531	29,750,000		360,822			05/24/2016	10/01/2029	05/24/2016	10/01/2029	29,750,000	932,911
9	2.05% Washoe County NV Water Facilities Bond 2016F	221529	75,000,000		926,225			05/24/2016	03/31/2036	05/24/2016	03/31/2036	75,000,000	2,732,812
10	1.85% Washoe County NV Water Facilities Bond 2016G	221530	20,000,000		268,693			05/24/2016	03/31/2036	05/24/2016	03/31/2036	20,000,000	640,417
11	Subtotal		343,680,000		4,698,668	(4,569,048)						343,680,000	7,938,972
12	Reacquired Bonds (Account 222)												
13	Reacq Washoe County NV Gas Facilities Bond 2016A	222526	(58,700,000)		(800,362)							58,700,000	
14	Debt in lines 2-4.2 approved by the PUCN in Dkt. 05-10024												
15	Debt in lines 4.3-4.6 approved by the PUCN in Dkt. 15-06041												
16	Bond Repurchased SP \$25 2016D	222524	(25,000,000)		(239,889)							25,000,000	
17	Bond Repurchased SP \$25 2016E	222525	(25,000,000)		(299,294)							25,000,000	
18	Subtotal		(108,700,000)		(1,339,545)							108,700,000	
19	Advances from Associated Companies (Account 223)												
20													
21													
22													
23	Subtotal												
24	Other Long Term Debt (Account 224)												
25	6.75% General and Refunding Mtge Notes Series P Due 2037 - PUCN Dkt. 05-10024	224514	325,000,000		4,546,105	(11,281,215)	87,750	06/28/2007	07/01/2037	06/28/2007	07/01/2037	251,742,000	16,992,636
26	2.60% General and Refunding Mtge Notes Series U Due 2026 - PUCN Dkt. 15-06041	224522	400,000,000		3,683,719		1,020,000	04/15/2016	05/01/2026	04/15/2016	05/01/2026	400,000,000	10,400,000
27	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
28	5.90% General and Refunding Mtge Notes Series 2023A Due 2054 - PUCN Dkt. 21-10027	224543	400,000,000		4,706,559		2,548,689	09/15/2023	03/15/2054	09/15/2023	03/15/2054	400,000,000	23,600,000
29	Subtotal		1,375,000,000		14,516,878	(11,281,215)	3,656,439					1,301,742,000	62,767,636
33	TOTAL		1,609,980,000									1,536,722,000	70,706,608

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: OtherLongTermDebtPrincipalAmountIssued

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

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.

2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.

3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	85,263,130
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Customer Advances	34,130,095
6	Deferred Fuel - Residential	162,630,232
7	Gross ups on CIAC, Cust Adv. Trenching	6,745,989
9	Deductions Recorded on Books Not Deducted for Return	
10	Regulatory Assets	1,882,475
11	Income Tax Expense and Interest on IRS Settlement	9,711,815
12	Other Deductions Recorded on Books Not Deducted for Return	a 21,845,384
14	Income Recorded on Books Not Included in Return	
15	Amortization of Gross-ups	(2,945,464)
19	Deductions on Return Not Charged Against Book Income	
20	Benefits	(9,532,705)
21	Depreciation & Property Related	(26,837,671)
22	Other Deductions on Return Not in Books	a (1,171,273)
27	Federal Tax Net Income	f 281,722,007
28	Show Computation of Tax:	
29	Federal Tax at 21%	59,161,621
30	Federal credits	
31	Tax return true ups	(1,083,044)
32	Other adjustments	
33	Total Calculated Tax Expense	58,078,577
34	Operating (Account 409100)	57,665,892
35	Nonoperating (Account 409200)	412,685
36	Total Federal Expense Recorded in F/S	58,078,577

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn		
Other Deductions Recorded on Books Not Deducted for Return		
Ad Valorem Taxes	\$	641,640
Bad Debt Reserve		1,614,322
Bond Redemptions		962,689
Energy Efficiency Programs		9,395,192
Goodwill		2,883,950
Litigation / Contingent Reserve		3,916,072
Mark to Market		504,639
Miscellaneous Accruals		558,924
Miscellaneous Perm Expenses		621,231
Provision for Rate Refund		92,831
Regulatory Liabilities		653,894
Total Other Deductions Recorded on Books Not Deducted for Return	\$	21,845,384
(b) Concept: DeductionsOnReturnNotChargedAgainstBookIncome		
Injuries and Damages Reserve	\$	(198,720)
Interest Rate Swap - Gain Amort		(291,277)
Operating & Finance Leases		(40,380)
TRED Trust Reserve		(640,896)
Total Other Deductions on Return Not in Books	\$	(1,171,273)
(c) Concept: FederalTaxNetIncome		

Berkshire Hathaway Inc. includes Sierra Pacific Power Company in its United States Federal tax return. Sierra Pacific Power’s provision for income taxes has been computed on a 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 1/1/2024 – 12/31/2024

NV Energy, Inc. Sub-Group:

Commonsite, Inc.	NVE Holdings, LLC
DesertLink Investment, LLC	NVE Insurance Co, Inc.
Lands of Sierra, Inc.	Sierra Gas Holding Company
Nevada Power Company dba NV Energy	Sierra Pacific Power Company dba NV Energy
NV Energy, Inc.	Silver State Holdings LLC

BHE Sub-Group:

ABA Management, L.L.C.	BHE Wind Watch, LLC	Commonsite, Inc.
AC Eagle Corporation	BHE Wind, LLC	Cordova Energy Company LLC
AC Palm Desert Corporation	BHE WV Holdings, LLC	Cove Point GP Holding Company, LLC
AC2015 Corporation	BHE WV Renewables, LLC	CTRE, L.L.C.
Aeronavis, LLC	BHEM Balancing Authority Services, LLC	Dakota Dunes Development Company
Alamo 6 Solar Holdings, LLC	BHER Flat Top Wind Holdings, LLC	DCCO INC.
Alamo 6, LLC	BHER Gopher Wind Holdings, LLC	Del Ranch Company
Alaska Gas Transmission Company, LLC	BHER Independence Wind Holdco, LLC	Denver Rental, LLC
Alliance Title Group, LLC	BHER IWE Holdco, LLC	Desert Valley Company
Ambassador Real Estate Company	BHER Mariah Wind Holdings LLC	DesertLink Investments, LLC
American Eagle Referral Service, LLC	BHER Market Operations, LLC	Earth Energy Power Link LLC
Americana Arizona Referrals, LLC	BHER Minerals, LLC	Eastern Energy Gas Holdings, LLC
Americana Arizona, LLC	BHER Operating Company, LLC	Eastern Gas Transmission and Storage, Inc
Americana, L.L.C.	BHER Power Resources, Inc.	Eastern Gathering and Processing Inc.
ARE Commercial Real Estate, LLC	BHER Ravenswood Solar 1, LLC	Eastern MLP Holding Company II, LLC
ARE Iowa, LLC	BHER Rio Bravo Wind Holdings, LLC	Ebby Halliday Alliance, LLC
Arizona HomeServices, L.L.C.	BHER San Vicente Holdings LLC	Ebby Halliday Real Estate, LLC
Attorneys Title Holdings, Incorporated	BHER Santa Rita Holdings, LLC	Edina Realty Referral Network, Inc.
BDFH, Inc.	BHER Santa Rita Investment, LLC	Edina Realty Title, Inc.
Beach Properties of Florida, LLC	BHER TL Tech, LLC	Edina Realty, Inc.
Bennion & Deville Fine Homes, Inc.	BHER WV Solar, LLC	Elk Valley Wind, LLC
Berkshire Hathaway Energy Company	BHER WV Wind, LLC	Elmore Company
BH2H Holdings, LLC	BHES CSG Holdings, LLC	Elmore North Geothermal LLC
BHE AC Holding, LLC	BHES Pearl Solar Holdings, LLC	Energy West Mining Company
BHE America Transco, LLC	BHH Affiliates, LLC	Esslinger-Wooten-Maxwell, Inc.
BHE Canada, LLC	BHH Iowa Affiliates, LLC	E-W-M Referral Services, Inc.
BHE Community Solar, LLC	Bishop Hill Energy II LLC	F&R/T LLC
BHE Compression Services, LLC	Bishop Hill II Holdings, LLC	Falcon Power Operating Company
BHE CS Holdings, LLC	Black Rock Geothermal LLC	Farmington Properties, Inc.
BHE Gas, Inc.	BPFLA Referrals, LLC	FFR, Inc.
BHE Geothermal, LLC	CalEnergy Company, Inc.	First Network Realty, Inc.
BHE Glacier Wind 1, LLC	CalEnergy Generation Operating Company	First Realty, Ltd.
BHE Glacier Wind 2, LLC	CalEnergy Geothermal Holding, LLC	First Weber Illinois, LLC
BHE GT&S, LLC	CalEnergy International Services, Inc.	First Weber Referral Associates, Inc.
BHE Hydro, LLC	CalEnergy Minerals LLC	First Weber, Inc.
BHE Infrastructure Group, LLC	CalEnergy Operating Corporation	Fishlake Power LLC
BHE Infrastructure Services, LLC	CalEnergy Pacific Holdings Corp.	Flat Top Holdings, LLC
BHE Montana, LLC	CalEnergy YCA Partner 2, LLC	Flat Top Wind I, LLC
BHE Pearl Solar Holdings, LLC	CalEnergy, LLC	Florida Network LLC
BHE Pearl Solar, LLC	California Energy Development Corporation	Florida Network Property Management, LLC
BHE Pipeline Group, LLC	California Energy Yuma Corporation	Fluvanna Holdings 2, LLC
BHE Power Watch, LLC	California Utility Holdco, LLC	Fluvanna Wind Energy 2, LLC
BHE Ravenswood, LLC	CanopyTitle, LLC	For Rent, Inc.
BHE Renewables, LLC	Capitol Title Company	Fort Dearborn Land Title Company, LLC
BHE Rim Rock Wind, LLC	Carolina Gas Services, Inc.	FR Mariah Holdings II, LLC
BHE Solar, LLC	Carolina Gas Transmission, LLC	FRTC, LLC
BHE Texas Transco, LLC	CE Electric (NY), Inc	Geronimo Community Solar Gardens Holding Company, LLC
BHE Turbomachinery, LLC	CE Generation, LLC	Geronimo Community Solar Gardens, LLC
BHE U.K. Electric, Inc.	CE Geothermal, Inc.	Gibraltar Title Services, LLC
BHE U.K. Inc.	CE International Investments, Inc	GPWH Holdings, LLC
BHE U.K. Power, Inc.	CE Leathers Company	Grande Prairie Land Holding, LLC
BHE U.S. Transmission, LLC	CE Turbo LLC	Grande Prairie Wind Holdings, LLC
Grande Prairie Wind II, LLC	Insight Home Inspections, LLC	Midwest Power Transmission Iowa, LLC
Grande Prairie Wind, LLC	Intero Franchise Services, Inc.	Midwest Power Transmission Texas, LLC
Greater Metro, LLC	Intero Nevada Referral Services, LLC	Midwest Preferred Realty, Inc.
Guarantee Appraisal Corporation	Intero Nevada, LLC	Midwest Realty Ventures, LLC
Guarantee Real Estate	Intero Real Estate Holdings, Inc.	Modular LNG Holdings, Inc.
Hegg Limited Referral Company, LLC	Intero Real Estate Services, Inc.	Montana Alberta Tie LP Inc.
HEGG Realtors Iowa, Inc.	Intero Referral Services, Inc.	Montana Alberta Tie US Holdings GP Inc.
HEGG, Realtors Inc.	Iowa Realty Co., Inc.	Morton Bay Geothermal LLC
HN Real Estate Group, L.L.C.	Iowa Title Company	MTL Canyon Holdings, LLC
HN Real Estate Group, N.C., Inc.	Iroquois GP Holding Company, LLC	NE Hub Partners, L.L.C.
HN Referral Corporation	Iroquois, Inc.	NE Hub Partners, L.P.
HomeServices Insurance, Inc.	JBRC, Inc.	Nebraska Referral, Inc.
HomeServices KOI, Inc.	JRHBW Realty, Inc. d/b/a/ RealtySouth	Nevada Electric Investment Company
HomeServices Lending, LLC	Jumbo Road Holdings, LLC	Nevada Power Company
HomeServices MidAtlantic, LLC	Kansas City Title, Inc.	Niche Storage Solutions, LLC
HomeServices Northeast, LLC	Kentucky Residential Referral Service, LLC	NINGC Acquisition, LLC
HomeServices of Alabama, Inc.	Kentwood Commercial, LLC	Northeast Referral Group, LLC
HomeServices of America, Inc	Kentwood Real Estate Services, LLC	Northern Natural Gas Company
HomeServices of Arizona, LLC	Kentwood, LLC	Northrop Realty, LLC
HomeServices of California, LLC	Kern River Gas Transmission Company	NRS Referral Services, LLC
HomeServices of Colorado, LLC	KR Holding, LLC	NV Energy, Inc.
HomeServices of Florida, Inc.	Lands of Sierra, Inc.	NVE Holdings, LLC

HomeServices of Georgia, LLC HomeServices of Illinois Holdings, LLC HomeServices of Illinois, LLC HomeServices of Iowa, Inc. HomeServices of Kentucky Real Estate Academy, LLC HomeServices of Minnesota, LLC HomeServices of MOKAN, LLC HomeServices of Nebraska, Inc. HomeServices of Nevada, LLC HomeServices of New York, LLC HomeServices of Oregon, LLC HomeServices of the Carolinas, Inc. HomeServices of Washington, LLC HomeServices of Wisconsin, LLC HomeServices Partnership Group, LLC HomeServices Property Management, LLC HomeServices Referral Network, LLC HomeServices Relocation, LLC HomeServices Title Holdings, LLC Houlihan Lawrence Associates, LLC Houlihan/Lawrence, Inc. HS Franchise Holding, LLC HSF Affiliates LLC HSGA Real Estate Group, L.L.C. HSN Holdings, LLC HSNV Title Holding, LLC HSTX Title, LLC HSW Affiliates Holding, LLC IES Holding II, LLC Imperial Magma LLC Independence Wind Energy LLC	Larabee School of Real Estate, Inc. Long & Foster Institute of Real Estate, LLC Long & Foster Insurance Agency, LLC Long & Foster Mortgage Ventures, Inc. Long & Foster Real Estate, Inc. Lovejoy Realty, Inc. Lovejoy Referral Network LLC M & M Ranch Acquisition Company, LLC M & M Ranch Holding Company, LLC Magma Land Company I Magma Power Company Mariah del Norte LLC Marshall Wind Energy Holdings, LLC Marshall Wind Energy LLC MEHC Investment, Inc. MES Holding, LLC Metro Referral Associates, Inc. Metro Referrals, LLC MHC Inc. MHC Investment Company Mid-America Referral Network, Inc. MidAmerican Central California Transco, LLC MidAmerican Energy Company MidAmerican Energy Machining Services LLC MidAmerican Energy Services, LLC MidAmerican Funding, LLC MidAmerican Geothermal Development Corporation MidAmerican Wind Tax Equity Holdings, LLC Midland Escrow Services, Inc. Mid-States Title Insurance Agency, LLC Midwest Capital Group, Inc.	NVE Insurance Company, Inc. NW Referral Services, LLC Pacific Minerals, Inc. PacifiCorp PCG Agencies, Inc. PCRE, L.L.C. PHM Holdings, LLC Pickford Escrow Company, Inc. Pickford Holdings LLC Pickford Real Estate, Inc. Pickford Services Company Pilot Butte, LLC Pinyon Pines Funding, LLC Pinyon Pines I Holding Company, LLC Pinyon Pines II Holding Company, LLC Pinyon Pines Projects Holding, LLC Pinyon Pines Wind I, LLC Pinyon Pines Wind II, LLC Pivotal JAX LNG, LLC Pivotal LNG, LLC PNJP, LLC PNW Referral, LLC PPW Holdings LLC Preferred Carolinas Realty, Inc. Prime Alliance Real Estate Services, LLC Priority Title Corporation PRL Solar, LLC Property Services Northeast, LLC Prosperity First Title, LLC Prosperity Home Mortgage, LLC Pru-One, Inc.
Real Estate Knowledge Services, LLC Reale Living Real Estate, LLC Reece & Nichols Alliance, Inc. Reece & Nichols Realtors, Inc. Reece Commercial, Inc. Referral Associates of Georgia, LLC Referral Network of IL, LLC Renewable Development Ventures LLC REV LNG SSL BC LLC RGS Title, LLC RHL Referral Company, L.L.C. Roberts Brothers, Inc. Roy H. Long Realty Company, Inc. S.W. Hydro, Inc. Sage Title Group, LLC Salton Sea Power Company Salton Sea Power Generation Company Salton Sea Power L.L.C. Santa Rita Wind Energy LLC Saranac Energy Company, Inc. Sequoia Aviation Corporation	Shared Success Center, LLC Sierra Gas Holdings Company Sierra Pacific Power Company Silver State Property Holdings, LLC SoCal Services & Property Management Solar San Antonio LLC Solar Star 3, LLC Solar Star 4, LLC Solar Star California XIX, LLC Solar Star California XX, LLC Solar Star Funding, LLC Solar Star Projects Holding, LLC Southwest Settlement Services, LLC SSC XIX, LLC SSC XX, LLC Texas Emergency Power Reserve, LLC The Escrow Firm, Inc. The Long & Foster Companies, Inc. The Referral Co. Thoroughbred Title Services, LLC	Tioga Properties, LLC TL BHER Ex-IV, LLC TLTC LLC Topaz Solar Farms LLC TPZ Holding, LLC TRMC LLC TX Jumbo Road Wind, LLC TX Referral Alliance, Inc. Volantes, LLC Vulcan Power Company Vulcan/BN Geothermal Power Company Wailuku Holding Company, LLC Wailuku Investment, LLC Wailuku River Hydroelectric Power Company, Inc. Walnut Ridge Wind, LLC Watermark Realty Referral, Inc. Watermark Realty, Inc. Weathervane Referral Network, Inc. Western Capital Group, LLC WRW Holding, LLC
All Other Affiliates:		
121 Acquisition Co., LLC 21 SPC, Inc. 21st Communities, Inc. 21st Mortgage Corporation 2K Polymer Systems, Inc. ACCRA MANUFACTURING INC Acme Brick Company Acme Building Brands, Inc. Acme Management Company Acme Ochs Brick and Stone, Inc. Acme Services Company, LLC Adalet/Scott Fetzer Company AEROCRAFT HEAT TREATING CO INC Aero-Hose Corporation AEROSPACE DYNAMICS INTERNATIONAL INC Affiliated Agency Operations Co. Affordable Housing Partners, Inc. AIPCF V CHI Blocker Inc AJF Warehouse Distributors, Inc. Albecca, Inc. Alpha Cargo Motor Express, Inc Alu-Forge, Inc Ambucor Health Solutions, Inc. American All Risk Insurance Services Inc. American Commercial Claims Administrators Inc American Dairy Queen Corporation AmGUARD Insurance Company	AVIBANK MANUFACTURING INC AzGUARD Insurance Company Bayport Systems, Inc. Ben Bridge Jeweler, Inc. Benjamin Moore & Co. Benson Industries, Inc. Benson, Ltd. Berkshire Hathaway Assurance Corporation Berkshire Hathaway Automotive Inc. Berkshire Hathaway Credit Corporation Berkshire Hathaway Direct Insurance Company Berkshire Hathaway Finance Corporation Berkshire Hathaway Global Insurance Services, LLC Berkshire Hathaway Homestate Insurance Company Berkshire Hathaway Inc. Berkshire Hathaway Life Insurance Company of Nebraska Berkshire Hathaway Specialty Insurance Company BH Columbia Inc. BH Credit LLC BH Finance, Inc. BH Holding H Jewelry Inc. BH Holding LLC BH Holding S Furniture Inc BH Media Group, Inc. BH Shoe Holdings, Inc. BHA Minority Interest Holdco, Inc. BHG Life Insurance Company	biBERK Insurance Services, Inc. Blue Chip Stamps, Inc. BMB Machine Enterprises, Inc. BN Leasing Corporation BNSF Communications, Inc. BNSF Logistics, LLC BNSF Railway Company BNSF Spectrum, Inc. Boat America Corporation Boat Owners Association of the United States Boat/U.S., Inc. Borsheim Jewelry Company, Inc BR Agency, Inc. Brainy Toys, Inc. Brilliant National Services, Inc. BRITTAIN MACHINE INC Brooks Sports, Inc. Burlington Northern Railroad Holdings, Inc. Burlington Northern Santa Fe, LLC Business Wire, Inc. CALEDONIAN ALLOYS INC Camp Manufacturing Company Cannon Equipment LLC CANNON MUSKEGON CORPORATION Carefree/Scott Fetzer Company CARLTON FORGE WORKS Cavalier Homes, Inc.

Andrews Laser Works Corporation	BHG Structured Settlements, Inc.	Central States Indemnity Co. of Omaha
Artform International Inc.	BHHC Special Risks Insurance Company	Central States of Omaha Companies, Inc.
ATLANTIC PRECISION INC	BHSF, Inc.	Charter Brokerage Holdings Corp.
Chemtool Incorporated		
CJE II	ENVIRONMENT ONE CORPORATION	General Star National Insurance Company
Claims Services, Inc.	EXACTA AEROSPACE INC	Genesis Insurance Company
Clayton Education Corp.	Executive Jet Management, Inc.	Government Employees Financial Corp.
Clayton Homes, Inc.	Exponential Technology Group, Inc.	Government Employees Insurance Co.
Clayton Properties Group II, Inc.	Exsif Worldwide, Inc.	GRD Holdings Corporation
Clayton Properties Group, Inc.	ExtruMed, Inc.	GREENVILLE METALS INC
Clayton Supply, Inc.	FATIGUE TECHNOLOGY INC	GUARDco, Inc.
Clayton, Inc.	Financial Services Plus, Inc.	H. H. Brown Shoe Company, Inc.
CMH Capital, Inc.	Finial Holdings, Inc.	H.J. Justin & Sons, Inc.
CMH Homes, Inc.	Finial Reinsurance Company	HACKNEY LADISH INC
CMH Manufacturing West, Inc.	First Berkshire Hathaway Life Insurance Company	Halex/Scott Fetzler Company
CMH Manufacturing, Inc.	FlightSafety Capital Corp.	HAMILTON AVIATION INC
CMH Services, Inc.	FlightSafety Defense Corporation	Hawthorn Life International, Ltd.
CMH Transport, Inc.	FlightSafety Development Corp.	HeatPipe Technology, Inc.
Coil Master Corporation	FlightSafety International Inc.	HELICOMB INTERNATIONAL INC
Columbia Insurance Company	FlightSafety International Middle East Inc.	Henley Holdings, LLC
Complementary Coatings Corporation	FlightSafety New York, Inc.	Hohmann & Barnard, Inc.
Composites Horizons LLC	FlightSafety Properties, Inc.	Homefirst Agency, Inc.
Consumer Value Products, Inc.	Floors, Inc.	Homemakers Plaza, Inc.
Continental Divide Insurance Company	Focused Technology Solutions, Inc.	HOWELL PENNCRAFT, INC.
Cort Business Services Corporation	Fontaine Commercial Trailer, Inc.	HUNTINGTON ALLOYS CORPORATION
CPM Development, LLC	Fontaine Engineered Products, Inc.	IdeaLife Insurance Company
Criterion Insurance Agency	Fontaine Fifth Wheel Company	Ingersoll Cutting Tool Company Inc.
Crown Holdco One, Inc.	Fontaine Modification Company	Innovative Building Products, Inc
Crown Holdco Two, Inc.	Fontaine Spray Suppression Company	Innovative Coatings Technology Corporation
Crown Parent, Inc.	Fontaine Trailer Company LLC	Interco Tobacco Retailers, Inc.
CSI Life Insurance Company	Forest River Holdings, Inc.	International Dairy Queen, Inc.
CTB Credit Corp	Forest River, Inc.	International Insurance Underwriters, Inc.
CTB Inc.	Frasca International, Inc.	Intrepid JSB, Inc.
CTB International Corp	Freedom Warehouse Corp.	Ironwood Plastics Inc
CTB IW INC	Fruit of the Loom Direct, Inc.	Iscar Metals Inc.
CTB Midwest Inc	Fruit of the Loom Trading Company	ITTI Group USA Holdings Inc.
CTB MN Investments	Fruit of the Loom, Inc.	ITTI Investment Holdings Inc.
	Fruit of the Loom, Inc. (Sub)	J.L. Mining Company
CTB Technology Holding Inc.	FTI MANUFACTURING INC	
CTMS North America, Inc.	FTL Regional Sales Co., Inc.	Johns Manville China, Ltd.
Cumberland Asset Management, Inc.	Garan Central America Corp.	Johns Manville Corporation
Cypress Insurance Company	Garan Incorporated	Johns Manville, Inc.
D.I. Properties Inc.	Garan Manufacturing Corp.	Jordan's Furniture, Inc.
DCI Marketing Inc.	Garan Services Corp	Joyce Steel Erection LLC
Denver Brick Company	Garat Co. Ltd.	Justin Brands, Inc.
DESIGNED METAL CONNECTIONS, INC.	Gateway Underwriters Agency, Inc.	Kahn Ventures, Inc.
DICKSON TESTING CO INC	GEICO Advantage Insurance Company	KEN'S SPRAY EQUIPMENT, INC.
DL Trading Holdings I, Inc.	GEICO Casualty Co.	Kinexo, Inc.
DQF, Inc.	GEICO Choice Insurance Company	KITCO Fiber Optics, Inc.
DQGC, Inc.	GEICO Corporation	KLUNE HOLDINGS INC
Duracell Industrial Operations, Inc.	GEICO General Insurance Co.	KLUNE INDUSTRIES INC
Duracell U.S. Operations Inc	GEICO Indemnity Co.	L.A. Terminals, Inc.
EastGUARD Insurance Company	GEICO Marine Insurance Company	LAKELAND MANUFACTURING, INC.
Eco Color Company	GEICO Products, Inc.	Larson-Juhl International LLC
Ecodyne Corporation	GEICO Secure Insurance Company	LeachGarner, Inc.
Ellis & Watts Global Industries, Inc.	Gen Re Intermediaries Corporation	Lipotec USA, Inc.
Elm Street Corporation	General Re Corporation	LiquidPower Specialty Products, Inc.
Empire Distributors of Colorado, Inc.	General Re Financial Products Corporation	LJ AERO HOLDINGS INC
Empire Distributors of North Carolina, Inc.	General Re Life Corporation	LJ SYNCH HOLDINGS INC
Empire Distributors of Tennessee, Inc.	General Reinsurance Corporation	LMG Ventures, LLC
Empire Distributors, Inc.	General Star Indemnity Company	Loch Vale Logistics, Inc.
		Los Angeles Junction Railway Company
LSPI Holdings Inc.	Meyn LLC	PCC FLOW TECHNOLOGIES HOLDINGS INC
Lubrizol Advanced Materials Holding Corporation	MFS Fleet, Inc.	PCC FLOW TECHNOLOGIES INC.
Lubrizol Advanced Materials, Inc.	MH Site Construction, Inc.	PCC ROLLMET INC
Lubrizol Global Management, Inc.	Midwest Northwest Properties, Inc.	PCC STRUCTURALS INC
Lubrizol Inter-Americas Corporation	Miller-Sage, Inc.	Penn Coal Land, Inc.
Lubrizol International, Inc.	Mindware Corporation	Perfection Hy-Test Company
Lubrizol Life Science, Inc.	MiTek Holdings, Inc.	PERMASWAGE HOLDINGS, INC.
Lubrizol Overseas Trading Corporation	MiTek Inc.	Pine Canyon Land Company
M & C Products, Inc.	MiTek Industries, Inc.	Plaza Financial Services Co.
M&M Manufacturing, Inc.	MLMIC Insurance Company	Plaza Resources Co.
M2 Liability Solutions, Inc.	MLMIC Services, Inc.	PLICO
Mapletree Transportation, Inc.	Morgantown-National Supply, Inc.	Precision Brand Products, Inc.
Marathon Suspension Systems, Inc.	Mount Vernon Fire Insurance Company	PRECISION CASTPARTS CORP
Marmon Beverage Technologies, Inc.	Mount Vernon Specialty Insurance Company	PRECISION FOUNDERS INC
Marmon Crane Services, Inc.	Mouser Electronics, Inc.	Press Forge Company
Marmon Distribution Services, Inc.	Mouser JV 1, Inc	PRIMUS INTERNATIONAL HOLDING COMPANY
Marmon Energy Services Company	Mouser JV 2	PRIMUS INTERNATIONAL INC

Marmon Engineered Components Company
Marmon Foodservice Technologies, Inc.
Marmon Holdings, Inc.
Marmon Link Inc
Marmon Railroad Services LLC
Marmon Renew, Inc.
Marmon Retail & Highway Technologies Company LLC
Marmon Retail Products, Inc.
Marmon Retail Store Equipment LLC
Marmon Retail Technologies Company
Marmon Tubing, Fittings & Wire Products, Inc.
Marmon Water, Inc.
Marmon Wire & Cable, Inc.
Marmon-Herrington Company
Maryland Ventures, Inc..
McCarty-Hull Cigar Company, Inc.
McLane Beverage Distribution, Inc.
McLane Beverage Holding, Inc.
McLane Company, Inc.
McLane Eastern, Inc.
McLane Express, Inc.
McLane Foods, Inc.
McLane Foodservice Distribution, Inc.
McLane Foodservice, Inc.
McLane Mid-Atlantic, Inc.
McLane Midwest, Inc.
McLane Minnesota, Inc.
McLane Network Solutions, Inc.
McLane New Jersey, Inc.
McLane Ohio, Inc.
McLane Southern, Inc.
McLane Suneast, Inc.
McLane Tri-States, Inc.
McLane Western, Inc.
MCWILLIAMS FORGE COMPANY
Medical Protective Finance Corporation
MedPro Group, Inc
MedPro Risk Retention Services, Inc.
Merit Distribution Services, Inc.
METALAC FASTENERS INC

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

MPP Co., Inc.
MPP Pipeline Corporation
MS Property Company
MW Wholesale, Inc.
National Fire & Marine Insurance Company
National Indemnity Company
National Indemnity Company of Mid-America
National Indemnity Company of the South
National Liability & Fire Insurance Company
Nationwide Uniforms
Nebraska Furniture Mart, Inc.
NetJets Aviation, Inc.
NetJets Card Holdings, Inc.
NetJets Card Partners, Inc.
NetJets Europe Holdings, LLC
NetJets Financial Holdings LLC
NetJets Inc.
NetJets International, Inc.
NetJets Sales, Inc.
NetJets Services, Inc.
NetJets U.S., Inc.
New England Asset Management, Inc.
NFM Custom Countertops, LLC
NFM of Kansas, Inc.
NFM SERVICES, LLC
NJE Holdings, LLC
NJI Sales, Inc.
Noranco Manufacturing (USA) Ltd.
NorGUARD Insurance Company
Northern States Agency, Inc.
Noveon Hilton Davis, Inc.
NSS TECHNOLOGIES INC
Oak River Insurance Company
Old United Casualty Company
Old United Life Insurance Company
Oriental Trading Company, Inc.
OTC Brands, Inc.
OTC Direct, Inc.
OTC Worldwide Holdings, Inc.
Particle Sciences, Inc.

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

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

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	Federal Income Tax	Income Tax	Federal		4,403,440		58,078,577	65,472,755	2,990,738			46,678,744			11,399,833
2	FICA	Payroll Tax	Federal		661,530		10,698,088	11,362,528		(2,910)		4,625,318			6,072,770
3	FUTA	Payroll Tax	Federal		3,827		49,397	52,435		789		23,194			26,203
4	Other Payroll Tax	Payroll Tax	Federal		35,611		(35,611)								(35,611)
5	Subtotal Federal Tax				5,104,408		68,790,451	76,887,718	2,990,738	(2,121)		51,327,256			17,463,195
6	Income Tax	Income Tax	California				499,867	499,867				499,867			
7	Real & Personal Property Tax	Property Tax	California		447,417		849,649	872,242		424,824		849,649			
8	Possessory Interest Tax	Property Tax	Indian Tribes				283,006	283,006				283,006			
9	Real & Personal Property Tax	Property Tax	Nevada			652,837	23,212,189	23,581,782			1,022,430	18,150,664			5,061,525
10	Commerce Tax	Other State Tax	Nevada		819,452		1,868,141	1,791,729		895,864		1,516,863			351,278
11	Franchise Tax - County	Franchise Tax	Nevada		894,523		153,670	505,532		542,661		107,710			45,960
12	Modified Business Tax	Payroll Tax	Nevada				678,730	678,730				386,130			292,600
13	PUCN Mill Assessment	Other Taxes and Fees	Nevada		834,144		4,564,910	4,257,826		1,141,228					4,564,910
14	Sales & Use Tax on P Card	Sales And Use Tax	Nevada				14,650	14,650				14,650			
15	UEC on Company Use	Sales And Use Tax	Nevada				3,783	3,783				3,392			391
16	Unemployment Tax	Unemployment Tax	Nevada		39,481		42,062	70,362		11,181		183,621			(141,559)
17	Commercial Activity Tax	State Tax	Oregon												
18	Income Tax	Income Tax	Utah		100		100	100		100		100			
19	Real & Personal Property Tax	Property Tax	Utah				4,380	4,380				4,380			
40	TOTAL				8,139,525	652,837	100,965,588	109,451,707	2,990,738	3,013,737	1,022,430	73,327,288			27,638,300

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: TaxAdjustments

Reclassification to income tax receivable and FIN 48 adjustments to income taxes.

(b) Concept: TaxesIncurredOther

	GAS		OTHER		TOTAL	
FEDERAL						
Income Tax	\$	10,987,148	\$	412,685	\$	11,399,833
FICA		651,052		5,421,718		6,072,770
FUTA		3,264		22,939		26,203
Other Payroll Tax		—		(35,611)		(35,611)
TOTAL FEDERAL	\$	11,641,464	\$	5,821,731	\$	17,463,195
STATE OF NEVADA						
Real & Personal Property Tax	\$	2,233,199	\$	2,828,326	\$	5,061,525
Commerce Tax		351,278		—		351,278
Franchise Tax - County		45,960		—		45,960
Modified Business Tax		—		292,600		292,600
PUCN Mill Assessment		—		4,564,910		4,564,910
UEC on Company Use		391		—		391
Unemployment Tax		25,846		(167,405)		(141,559)
TOTAL STATE OF NEVADA	\$	2,656,674	\$	7,518,431	\$	10,175,105
TOTAL	\$	14,298,138	\$	13,340,162	\$	27,638,300

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%	108,201			411.4/411.5	34,729		73,472	39 Years	
6	26%									
7	30%	757,085	255.1	(126,448)	409.1/411.4	25,225		605,412	39 Years	
8	40%									
9	50%									
8	TOTAL Electric (Enter Total of lines 2 thru 7)	865,286		(126,448)		59,954		678,884		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	10%	325,925			411.4/411.5	35,697		290,228	56 Years	
12	Total Gas	325,925				35,697		290,228		
47	OTHER TOTAL	325,925				35,697		290,228		
48	GRAND TOTAL	1,191,211		(126,448)		95,651		969,112		

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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OTHER DEFERRED CREDITS (Account 253)

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

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Tax Gross-Up, Customer Advance, CIAC and Trenching	62,373,254	107, 186, 252, 456, 495	36,999,455	68,211,916	93,585,715
2	General Contingency	878,282	107, 143, 930	172,866	7,192,643	7,898,059
3	Risk Management Liability	3,397,457	242	1,141,722		2,255,735
4	Vendor Deposits	500,015	131	500,015		
5	Minor Items	(12,557)	232, 447	422,848	214,636	(220,769)
47	TOTAL	67,136,451		39,236,906	75,619,195	103,518,740

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	549,337,408	542,651,383	543,363,868			182310	212,248,564	182310	214,366,757	550,743,116
3	Gas	50,252,030	48,029,290	46,625,471			182310	19,432,048	182310	21,747,930	53,971,731
4	Other (Specify)	24,621,152	1,315,072	1,492,908							24,443,316
5	Total (Total of lines 2 thru 4)	624,210,590	591,995,745	591,482,247				231,680,612		236,114,687	629,158,163
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	624,210,590	591,995,745	591,482,247				231,680,612		236,114,687	629,158,163
10	Classification of TOTAL										
11	Federal Income Tax	624,210,590	591,995,745	591,482,247				231,680,612		236,114,687	629,158,163
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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify),include deferrals relating to other income and deductions.
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	13,089,076					182310	641,098			12,447,978
4	Bond Redemptions	2,170,944		187,063							1,983,881
5	Deferred Fuel - Residential	12,025,522	5,755,015	27,009,271							(9,228,734)
6	Regulatory Assets	32,881,075	6,591,230	7,042,237							32,430,068
7	^(g) Electric - Other	(865,300)	4,677,572	8,298,240							(4,485,968)
9	TOTAL Electric (Total of lines 3 thru 8)	59,301,317	17,023,817	42,536,811				641,098			33,147,225
10	Gas										
11	ASC740 offset to Reg Tax Asset	2,803,324					182310	125,522			2,677,802
12	Bond Redemptions	175,262		15,102							160,160
13	Deferred Fuel - Residential	4,078,881		12,898,093							(8,819,212)
14	Regulatory Assets	1,931,460	163,410	111,308							1,983,562
15	^(h) Gas - Other	368,921	52,059	49,318							371,662
17	TOTAL Gas (Total of lines 11 thru 16)	9,357,848	215,469	13,073,821				125,522			(3,626,026)
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	68,659,165	17,239,286	55,610,632				766,620			29,521,199
20	Classification of TOTAL										
21	Federal Income Tax	68,659,165	17,239,286	55,610,632				766,620			29,521,199
22	State Income Tax										
23	Local Income Tax										

NOTES

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(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	\$113,784	\$—	\$100,965	\$12,819
Balance Sheet Reclass	(5,777,282)	353,548	1,322,423	(6,746,157)
Energy Efficiency Programs	(59,279)	255,560	2,197,169	(2,000,888)
Mark to Market	4,857,477	4,068,464	4,677,683	4,248,258
Total Electric - Other (Line 7)	\$ (865,300)	\$ 4,677,572	\$ 8,298,240	\$ (4,485,968)

(b) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther				
	Balance at Beginning of Year	Amounts Debited to Account 410.1	Amounts Credited to Account 411.1	Balance at End of Year
Detail of Gas - Other (Line 15)				
Ad Valorem Taxes	\$12,395	\$—	\$33,780	\$(21,385)
Energy Efficiency Programs	356,526	52,059	15,538	393,047
Total Gas - Other (Line 15)	\$ 368,921	\$ 52,059	\$ 49,318	\$ 371,662

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

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

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	(a) Refer to footnote for Dkt. Nos. and Amort. period					
2	Tracy Combined Cycle	2,824,807	407	144,246		2,680,561
3	(a) Tracy Units 1 & 2 Net Book Value	2,097,918	108	13,382	59	2,084,595
4	Net Energy Metering	1,601,632	456	2,086,020	2,128,124	1,643,736
5	Earning Sharing Mechanism	87,745	407	37,474		50,271
6	PUCN Disallowed Costs	9,201,653	Various	659,005	3,323,685	11,866,333
7	(a) Energy Efficiency/Renewable Programs	9,321,739	182	1,690,230	5,648,279	13,279,788
8	Temporary Renewable Energy Program	6,975,440	144, 440-4	6,393,397	5,752,501	6,334,544
9	Equity Component Carry Charges	6,089,982	419	2,624,497	944,016	4,409,501
10	Risk Management	91,475	175	8,836,121	9,415,959	671,313
11	Deferred Tax Unamortized ITC	316,651	190	59,039		257,612
12	Regulatory Deferred Income Taxes	236,664,607	182	7,272,461	2,387,452	231,779,598
13	Excess Deferred Taxes - Non Property	18,924,755	182, 190	6,529,592	1,321,084	13,716,247
14	ON Line Temporary Rider Overcollection	1,281,744	407	120,818	76,688	1,237,614
15	Gain on Property Sale		421	98,125	271,730	173,605
16	Deferred Fuel & Purchased Power		557	35,177,755	79,124,105	43,946,350
17	Gas Programs Overcollection		407, 887	2,311,197	4,669,037	2,357,840
41	TOTAL	295,480,148		74,053,359	115,062,719	336,489,508

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(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	22-06014	01/2023 - 12/2025
6	PUCN Disallowed Costs	16-06006	Various
7	Energy Efficiency/Renewable Programs	23-03006/24-03004	10/2023 - 09/2025
8	Temporary Renewable Energy Program	23-03006/24-03004	10/2023 - 09/2025
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	10/2024 - 09/2027
15	Gain on Property Sale	Various	12/2023 - 11/2026
16	Deferred Fuel & Purchased Power	Various	Various
17	Gas Programs Overcollection	24-02027	10/2024 - 09/2027
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities			
Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.			
(c) 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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
Electric Operating Revenues							
<div>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.</div> <div>2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</div> <div>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.</div> <div>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.</div> <div>5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.</div> <div>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.)</div> <div>7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.</div> <div>8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.</div> <div>9. Include unmetered sales. Provide details of such Sales in a footnote.</div>							
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	\$395,710,549	\$427,550,305	\$2,725,577	\$2,655,054	330,890	325,571
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	\$356,923,378	\$392,755,256	\$3,108,499	\$2,997,458	50,733	49,978
5	Large (or Ind.) (See Instr. 4)	279,614,651	313,637,837	2,810,678	2,683,771	122	120
6	(444) Public Street and Highway Lighting	\$4,495,922	\$4,774,208	\$9,442	\$11,289	126	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	1,036,744,500	1,138,717,606	8,654,196	8,347,572	381,871	375,780
11	(447) Sales for Resale	40,657,173	56,711,438	686,515	625,732	30	29
12	TOTAL Sales of Electricity	1,077,401,673	1,195,429,044	9,340,711	8,973,304	381,901	375,809
13	(Less) (449.1) Provision for Rate Refunds	(102,989)	463,489				
14	TOTAL Revenues Before Prov. for Refunds	1,077,504,662	1,194,965,555	9,340,711	8,973,304	381,901	375,809
15	Other Operating Revenues						
16	(450) Forfeited Discounts	751,314	1,038,760				
17	(451) Miscellaneous Service Revenues	\$1,682,318	\$1,700,312				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	424,506	402,123				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	\$2,097,278	\$1,819,576				
22	(456.1) Revenues from Transmission of Electricity of Others	28,216,955	28,916,501				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	33,172,371	33,877,272				
27	TOTAL Electric Operating Revenues	1,110,677,033	1,228,842,827				
Line12, column (b) includes \$ (1,502,283) of unbilled revenues. Line12, column (d) includes 38,048 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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: ResidentialSales		
Unmetered Sales		Revenue
440 Overhead Lighting Service - Residential	\$	570,818
(b) Concept: SmallOrCommercialSalesElectricOperatingRevenue		
Unmetered Sales		Revenue
442 Overhead Lighting Service - Commercial	\$	1,029,099
442 Wireless Communication Service		8,352
Total	\$	1,037,451
(c) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights	\$	4,495,922
(d) Concept: MiscellaneousServiceRevenues		
Description		Amount
Misc. Serv Revenue - Service Charges	\$	1,303,573
Remaining Misc Revenue Under \$250,000 Threshold		378,745
Total	\$	1,682,318
(e) Concept: OtherElectricRevenue		
Description		Amount
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	3,670,212
Regulatory Amortizations		(1,218,652)
Remaining Other Revenue Under \$250,000 Threshold		(354,282)
Total	\$	2,097,278
(f) Concept: ResidentialSales		
Unmetered Sales		Revenue
440 Overhead Lighting Service - Residential	\$	615,801
(g) Concept: SmallOrCommercialSalesElectricOperatingRevenue		
Unmetered Sales		Revenue
442 Overhead Lighting Service - Commercial	\$	1,046,945
442 Wireless Communication Service		9,694
Total	\$	1,056,639
(h) Concept: PublicStreetAndHighwayLighting		
Unmetered Sales		Revenue
444 Street Lights	\$	4,774,208
(i) Concept: MiscellaneousServiceRevenues		
Description:		Amount:
Misc. Serv Revenue - Service Charges	\$	1,322,170
Remaining Other Revenue Under \$250,000 Threshold		378,142
Total	\$	1,700,312
(j) 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
(k) Concept: MegawattHoursSoldResidentialSales		
Unmetered Sales		MWH
440 Overhead Lighting Service - Residential		1,505
(l) Concept: MegawattHoursSoldSmallOrCommercial		
Unmetered Sales		MWH
442 Overhead Lighting Service - Commercial		2,963
442 Wireless Communication Service		83
Total		3,046
(m) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting		

Unmetered Sales		MWH
444 Street Lights		9,442
(n) Concept: MegawattHoursSoldResidentialSales		
Unmetered Sales		MWH
440 Overhead Lighting Service - Residential		1,555
(q) Concept: MegawattHoursSoldSmallOrCommercial		
Unmetered Sales		MWH
442 Overhead Lighting Service - Commercial		3,013
442 Wireless Communication Service		83
Total		3,096
(p) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting		
Unmetered Sales:		MWH
444 Street Lights		11,289

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	^(a) DEAA		6,851,713	0		0.0000
2	D-1	2,162,155	310,745,639	228,751	9,452	0.1437
3	D-1 AB405	33,283	6,323,170	9,946	3,346	0.1900
4	D-1 NMR-G	14,096	2,250,544	2,312	6,097	0.1597
5	DM-1	472,847	65,570,614	87,193	5,423	0.1387
6	DM-1 AB405	178	28,571	65	2,738	0.1605
7	DM-1 NMR-G	31	4,463	6	5,167	0.1440
8	OD-1 CPP	23	2,741	1	23,000	0.1192
9	OD-1 CPP DDP	75	8,816	7	10,714	0.1175
10	OD-1 CPP EVRR AB405	3	283	(1)	(3,000)	0.0943
11	OD-1 TOU	7,786	762,554	865	9,001	0.0979
12	OD-1 TOU AB405	1,202	190,238	228	5,272	0.1583
13	OD-1 TOU EVRR	16,439	2,038,495	1,159	14,184	0.1240
14	OD-1 TOU EVRR AB405	2,744	324,607	317	8,656	0.1183
15	OD-1 TOU EVRR NMR-G	421	50,021	42	10,024	0.1188
16	OD-1 TOU NMR-G	142	20,190	22	6,455	0.1422
17	ODM-1 TOU	530	63,983	80	6,625	0.1207
18	ODM-1 TOU EVRR	554	64,249	63	8,794	0.1160
19	OLS	1,504	569,067			0.3784
41	TOTAL Billed Residential Sales	2,714,013	395,869,958	331,056	8,198	0.1459
42	TOTAL Unbilled Rev. (See Instr. 6)	11,564	(159,409)			(0.0138)
43	TOTAL	^(b) 2,725,577	^(c) 395,710,549	330,890	8,237	0.1452

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: 04/17/2025	Year/Period of Report End of: 2024/ 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			
<u>Unmetered Sales</u>			<u>MWH</u>
440 Overhead Lighting Service - Residential			1,505
(c) Concept: ResidentialSales			
<u>Unmetered Sales</u>			<u>Revenue</u>
440 Overhead Lighting Service - Residential			\$ 570,818

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
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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		7,821,481			0.0000
2	DOS GS-1		1,078	1		0.0000
3	DOS GS-2S		181,106	7		0.0000
4	DOS GS-2S TOU		351,125	5		0.0000
5	GS-1	654,486	81,374,700	42,944	15,240	0.1243
6	GS-1 AB405	460	63,091	42	10,952	0.1372
7	GS-1 NMR-G	5,227	594,627	175	29,869	0.1138
8	GS-2P	51,638	5,136,191	42	1,229,476	0.0995
9	GS-2P TOU	71,256	7,530,209	17	4,191,529	0.1057
10	GS-2S	1,368,944	152,112,685	3,505	390,569	0.1111
11	GS-2S TOU	393,362	43,364,118	131	3,002,763	0.1102
12	GS-2S TOU EVCCR	5,747	1,029,612	5	1,149,400	0.1792
13	GS-2T	14,546	1,323,251	12	1,212,167	0.0910
14	GS-2T TOU	13,509	1,325,736	2	6,754,500	0.0981
15	IS-1	37,922	5,220,831	572	66,297	0.1377
16	IS-2	132,771	10,816,277	854	155,470	0.0815
17	LSR-1 (GS-2T TOU)	2,482	325,628	5	496,400	0.1312
18	O IS-1 TOU	1,404	166,915	1	1,404,000	0.1189
19	OGS-1 TOU	27,223	3,220,464	1,704	15,976	0.1183
20	OGS-1 TOU AB405	6	798	1	6,000	0.1330
21	OGS-1 TOU EVRR	113	13,778	12	9,417	0.1219
22	OGS-1 TOU NMR-G		438	1		0.0000
23	OGS-2P TOU	3,122	312,136	2	1,561,000	0.1000
24	OGS-2S TOU	284,736	31,480,832	688	413,860	0.1106
25	OGS-2S TOU EVCCR	5,851	1,167,186	20	292,550	0.1995
26	OGS-2S TOU EVRR		1	0		0.0000
27	OLS	2,964	1,021,177	0		0.3445
28	SSR-2 (GS-1)	58	7,172	4	14,500	0.1237
29	SSR-3 (GS-2P)	2	9,075	1	2,000	4.5375
30	SSR-3 (GS-2T)	2,257	251,383	6	376,167	0.1114
31	WCS-1	83	8,150	1	83,000	0.0982
32	WP	7,604	892,247	1	7,604,000	0.1173
41	TOTAL Billed Small or Commercial	3,087,773	357,123,498	50,761	60,830	0.1157
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	20,726	(200,120)			(0.0097)
43	TOTAL Small or Commercial	b 3,108,499	b 356,923,378	50,733	61,272	0.1148

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: 04/17/2025	Year/Period of Report End of: 2024/ 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			2,963
442 Wireless Communication Service			83
Total			3,046
(c) Concept: SmallOrCommercialSalesElectricOperatingRevenue			
Unmetered Sales			Revenue
442 Overhead Lighting Service - Commercial	\$		1,029,099
442 Wireless Communication Service			8,352
Total	\$		1,037,451

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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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		7,423,005			0.0000
2	DOS GS-3P		229,317	2		0.0000
3	DOS GS-3S		894,104	4		0.0000
4	DOS GS-3T		739,615	1		0.0000
5	DOS GS-4		3,123,981	3		0.0000
6	DOS GS-4 General Subsidy		2,936,761	6		0.0000
7	GS-3P	414,092	44,405,892	29	14,279,034	0.1072
8	GS-3S	365,360	39,680,857	38	9,614,737	0.1086
9	GS-3S EVCCR	381	76,878			0.2018
10	GS-3T	1,357,036	123,109,598	21	64,620,762	0.0907
11	GS-4	26,752	2,427,716	1	26,752,000	0.0907
12	LSR-2 (GS-3P)	1,433	193,631	1	1,433,000	0.1351
13	LSR-2 (GS-3T)	639,867	55,516,050	17	37,639,235	0.0868
41	TOTAL Billed Large (or Ind.) Sales	2,804,921	280,757,405	123	22,804,236	0.1001
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	5,757	(1,142,754)			(0.1985)
43	TOTAL Large (or Ind.)	2,810,678	279,614,651	122	23,038,344	0.0995

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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.

FERC FORM NO. 1 (ED. 12-95)

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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1	^(a) DEAA		25,341			0.0000
2	SL Street Lighting	9,442	4,470,581	126	74,937	0.4735
41	TOTAL Billed Public Street and Highway Lighting	9,442	4,495,922	126	74,937	0.4762
42	TOTAL Unbilled Rev. (See Instr. 6)					0.0000
43	TOTAL	9,442	4,495,922	126	74,937	0.4762

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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			9,442
(c) Concept: PublicStreetAndHighwayLighting			
Unmetered Sales			Revenue
444 Street Lights			\$ 4,495,922

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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						
2						
3						
4						
5						
6						
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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)
37						
38						
39						
40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL		(102,989)			
Page 304						

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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	8,616,149	1,038,246,783	382,066	22,551	0.1205
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	38,047	(1,502,283)	(195)	(195,113)	(0.0395)
43	TOTAL - All Accounts	8,654,196	1,036,744,500	381,871	22,663	0.1198

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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SALES FOR RESALE (Account 447)

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

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	Altop Energy Trading LLC	OS	OATT				45			1,334	1,334
2	Amor IX, LLC	OS	OATT				2,046			58,765	58,765
3	Amprenew Offtake 1, LLC	OS	OATT				63			1,677	1,677
4	Avangrid Renewables, LLC	OS	OATT				259			2,488	2,488
5	Bonneville Power Administration	OS	OATT							(9)	(9)
6	Brookfield Energy Marketing	OS	OATT				(7)			(104)	(104)
7	Calpine Energy Services, L.P.	OS	OATT				(40)			(2,428)	(2,428)
8	Coral Power, LLC	OS	OATT				676			21,746	21,746
9	Dynasty Power	OS	OATT				169			11,740	11,740
10	Energy Keepers, Inc.	OS	OATT				243			6,617	6,617
11	Guzman Energy, LLC	OS	OATT				16			(111)	(111)
12	Idaho Power Company	OS	OATT				112			5,017	5,017
13	Morgan Stanley Capital Group, Inc.	OS	OATT				1,155			21,079	21,079
14	Macquarie Power	OS	OATT				1,502			70,948	70,948
15	MAG Energy Solutions Inc.	OS	OATT				227			8,806	8,806
16	Mercuria Energy Solutions, LLC	OS	OATT							(29)	(29)
17	^(a) Nevada Power - Joint Dispatch	SF	Rate Schedule No. 63				154,260		4,475,935		4,475,935
18	Nevada Power - Joint Dispatch	^(g) AD	Rate Schedule No. 63						(57,507)		(57,507)
19	Nevada Power - Joint Dispatch	SF	Rate Schedule No. 63				3,454		623,951		623,951

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)	
20	Nothern California Power Agency	OS	OATT				29			290	290
21	Open Mountain Energy	OS	OATT				109			3,148	3,148
22	Orni 47, LLC	OS	OATT				7,827			218,249	218,249
23	^(b) PacifiCorp	OS	OATT				65			588	588
24	Pacific Gas & Electric Company	OS	OATT				87			1,062	1,062
25	Patua Acquisition Company, LLC	OS	OATT				1,849			55,605	55,605
26	Phillips 66 Energy Trading LLC	OS	OATT				4,032			140,398	140,398
27	Plumas Sierra Rural Electric Cooperative	OS	OATT				9			(46)	(46)
28	Portland General Electric	OS	OATT				18			(213)	(213)
29	Powerex	OS	OATT				(404)			(8,934)	(8,934)
30	Public Service Company of Colorado	SF	Rate Schedule No. 42				99		9,128		9,128
31	Puget Sound Energy	OS	OATT				(77)			(382)	(382)
32	Rainbow Energy Marketing Corporation	OS	OATT				2,282			90,813	90,813
33	Southern California Edison	OS	OATT				2			14	14
34	Star Peak Geothermal	OS	OATT				228			6,657	6,657
35	TEC Energy Inc.	OS	OATT				13			821	821
36	Tenaska Power Services	OS	OATT				13			381	381
37	The Energy Authority	OS	OATT				1,235			26,518	26,518
38	TransAlta Energy Marketing (U.S.) Inc.	OS	OATT				(30)			7,669	7,669
39	West Point RNG LLC	OS	OATT				67			2,774	2,774
40	Western Area Power Administration - Colorado - Missouri	SF	Rate Schedule No. 42				44		2,508		2,508
41	Western Area Power Administration - Colorado - Missouri	^(d) AD	Rate Schedule No. 42				4		170		170
42	Hawthorne Weapons Ammunition Depot	RQ	Volume No. 1				7,655		430,230		430,230
43	Liberty Utilities (CelPeco Electric)	RQ	Schedule No. 55				496,985	218,110	34,180,628		34,398,738
44	Pershing County	RQ	Schedule No. 53				194		21,072		21,072
15	Subtotal - RQ						504,834	218,110	34,631,930		34,850,040
16	Subtotal-Non-RQ						181,681		5,054,185	752,948	5,807,133
17	Total						686,515	218,110	39,686,115	752,948	40,657,173

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: 04/17/2025	Year/Period of Report End of: 2024/ 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: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(f) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(g) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(h) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(i) Concept: OtherChargesRevenueSalesForResale
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(j) Concept: OtherChargesRevenueSalesForResale
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(ab) Concept: OtherChargesRevenueSalesForResale
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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: 04/17/2025	Year/Period of Report End of: 2024/ 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	438,511	407,505	
5	(501) Fuel	87,210,954	87,961,068	
6	(502) Steam Expenses	6,269,201	5,426,568	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	1,073,422	931,230	
10	(506) Miscellaneous Steam Power Expenses	4,675,964	5,177,069	
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	99,668,052	99,903,440	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures	596,138	845,230	
17	(512) Maintenance of Boiler Plant	3,472,260	3,794,764	
18	(513) Maintenance of Electric Plant	752,309	1,030,390	
19	(514) Maintenance of Miscellaneous Steam Plant	1,368,315	1,287,044	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	6,189,022	6,957,428	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	105,857,074	106,860,868	
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			
Page 320-323				

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
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	3,796,934	2,891,069
63	(547) Fuel	82,496,053	142,541,905
64	(548) Generation Expenses	1,701,124	1,215,079
64.1	(548.1) Operation of Energy Storage Equipment	270	
65	(549) Miscellaneous Other Power Generation Expenses	5,700,874	5,615,565
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	93,695,255	152,263,618
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	1,439	915
70	(552) Maintenance of Structures	384,182	329,565
71	(553) Maintenance of Generating and Electric Plant	3,177,478	3,172,639
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	1,345,667	1,338,524
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	4,908,766	4,841,643
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	98,604,021	157,105,261
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	290,739,126	291,152,595
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses	113,941,021	183,504,280
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	404,680,147	474,656,875
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	609,141,242	738,623,004
81	2. TRANSMISSION EXPENSES		
82	Operation		
Page 320-323			

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
83	(560) Operation Supervision and Engineering	819,577	685,633
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,469,699	2,144,271
87	(561.3) Load Dispatch-Transmission Service and Scheduling	556,432	475,881
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	303,298	327,323
93	(562) Station Expenses	726,157	818,107
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	1,200,431	1,214,077
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	429,192	418,662
97	(566) Miscellaneous Transmission Expenses	2,149,407	1,747,295
98	(567) Rents	14,451,404	13,373,983
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	23,105,597	21,205,232
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
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	1,765,528	1,877,514
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	1,523,531	1,159,865
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	141,722	167,166
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,430,781	3,204,545
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	26,536,378	24,409,777
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		
Page 320-323			

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
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	1,308,374	1,441,192
135	(581) Load Dispatching	763,414	899,644
136	(582) Station Expenses	1,243,527	1,218,835
137	(583) Overhead Line Expenses	7,277,922	8,448,169
138	(584) Underground Line Expenses	1,954,341	1,660,227
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	18,544	35,286
140	(586) Meter Expenses	1,404,274	1,138,919
141	(587) Customer Installations Expenses	1,895	5,614
142	(588) Miscellaneous Expenses	11,589,607	9,226,280
143	(589) Rents	1,394,185	1,377,206
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	26,956,083	25,451,372
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	808	1,669
147	(591) Maintenance of Structures		548
148	(592) Maintenance of Station Equipment	2,496,426	2,403,268
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	7,360,594	9,869,053
150	(594) Maintenance of Underground Lines	622,712	991,276
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	370,575	305,226
153	(597) Maintenance of Meters	330,082	305,312
154	(598) Maintenance of Miscellaneous Distribution Plant	410,601	688,819
155	TOTAL Maintenance (Total of Lines 146 thru 154)	11,591,798	14,565,171
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	38,547,881	40,016,543
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	476,280	489,206
160	(902) Meter Reading Expenses	1,063,816	1,058,256
161	(903) Customer Records and Collection Expenses	6,855,109	6,696,741
162	(904) Uncollectible Accounts	4,344,935	3,635,255
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	12,740,140	11,879,458
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	631	1,192
168	(908) Customer Assistance Expenses	11,252,023	9,707,868
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)	11,252,654	9,709,060
Page 320-323			

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	191,210	187,323
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	191,210	187,323
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	13,123,956	13,227,128
182	(921) Office Supplies and Expenses	8,018,009	7,486,117
183	(Less) (922) Administrative Expenses Transferred-Credit	6,119,501	5,614,724
184	(923) Outside Services Employed	13,511,349	10,914,305
185	(924) Property Insurance	408,140	387,522
186	(925) Injuries and Damages	26,424,246	10,488,565
187	(926) Employee Pensions and Benefits	10,714,373	12,582,676
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	8,790,000	6,235,152
190	(929) (Less) Duplicate Charges-Cr.	1,460,549	1,246,018
191	(930.1) General Advertising Expenses	2,994	1,977
192	(930.2) Miscellaneous General Expenses	2,210,277	2,224,116
193	(931) Rents	214,822	235,389
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	75,838,116	56,922,205
195	Maintenance		
196	(935) Maintenance of General Plant	3,298,617	3,260,887
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	79,136,733	60,183,092
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	777,546,238	885,008,257
Page 320-323			

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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								1,086,758			1,086,758
2	Idaho Power Company	SF	Rate Schedule No. 42				3					148		148
3	Idaho Power Company	^(a) AD	Rate Schedule No. 42				17					693		693
4	Idaho Power Company	^(f) AD	Contract				1,618					713,801		713,801
5	Nevada Gold Energy	SF	WSPP				37,980					2,658,600		2,658,600
6	^(a) Nevada Power Company Joint Dispatch 1	SF	Schedule 63				(429,145)					(2,054,151)		(2,054,151)
7	Nevada Power Company Joint Dispatch 2	^(a) AD	Schedule 63				(372)					219,026		219,026
8	Nevada Power Company Joint Dispatch 3	SF	Schedule 63				606,766					118,109,371		118,109,371
9	Nevada Power Company Joint Dispatch 4	SF	Schedule 63				404,377					39,347,681		39,347,681
10	Nevada Power Company Joint Dispatch 5	^(f) AD	Schedule 63				(2)					14,499		14,499
11	Nevada Power Company Joint Dispatch 6	SF	Schedule 63				(636)					(3,766)		(3,766)
12	Nevada Power Company Joint Dispatch 7	^(a) AD	Schedule 63									(1,154,718)		(1,154,718)
13	^(a) PacifiCorp	SF	Rate Schedule No. 42				9					444		444
14	PacifiCorp	^(b) AD	Rate Schedule No. 42				53					2,161		2,161

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)
15	Plumas Sierra Rural Electric	SF	WSPP				3,884					274,570		274,570
16	Public Servive Company of Colorado	^(u) AD	Rate Schedule No. 42				41					1,672		1,672
17	Western Area Power Administration of Colorado - Missouri	^(u) AD	Rate Schedule No. 42				27					1,101		1,101
18	Battle Mountain Solar, LLC	LU	Contract				276,427					9,196,426		9,196,426
19	Battle Mountain Solar, LLC	^(s) AD	Contract				270					121,401		121,401
20	Beowawe Power, LLC	LU	Contract				110,742					6,175,504		6,175,504
21	Beowawe Power, LLC	^(t) AD	Contract				410					20,027		20,027
22	Boulder Solar II LLC	LU	Contract				123,634					5,894,989		5,894,989
23	Boulder Solar II LLC	^(m) AD	Contract				(228)					(10,551)		(10,551)
24	Orni 7 LLC (Burdette)	LU	Contract				97,623					4,994,203		4,994,203
25	Orni 7 LLC (Burdette)	^(u) AD	Contract				13					(21,104)		(21,104)
26	Dodge Flat Solar Energy Center	LU	Contract				549,040					17,466,067		17,466,067
27	Dodge Flat Solar Energy Center	^(g) AD	Contract				379					(49,497)		(49,497)
28	Fish Springs Ranch	LU	Contract				254,133					8,256,871		8,256,871
29	Fish Springs Ranch	^(g) AD	Contract				692					(30,923)		(30,923)
30	Orni 14 LLC (Galena 3)	LU	Contract				82,554					4,793,888		4,793,888
31	Orni 14 LLC (Galena 3)	^(g) AD	Contract				89					5,978		5,978
32	Hooper Hydroelectric Inc	LU	Contract				1,198					28,098		28,098
33	Hooper Hydroelectric Inc	^(r) AD	Contract				(48)					(5,680)		(5,680)
34	Van Norman Ranches, LLC (Mill Creek)	LU	Contract				19					479		479
35	Van Norman Ranches, LLC (Mill Creek)	^(s) AD	Contract									(33)		(33)
36	Moapa (Arrow Canyon Solar)	LU	Contract				427,783					12,651,349		12,651,349
37	Moapa (Arrow Canyon Solar)	^(t) AD	Contract				465					9,893		9,893
38	Acciona Solar Power (Nevada Solar One)	LU	Contract				29,551					6,204,834		6,204,834
39	Acciona Solar Power (Nevada Solar One)	^(u) AD	Contract				(17)					(3,547)		(3,547)
40	Orni 36 (North Valley)	LU	Contract				209,347					12,016,486		12,016,486
41	Orni 36 (North Valley)	^(u) AD	Contract				(211)					(12,124)		(12,124)
42	Steamboat Geothermal, LLC	OS	Contract										^(su) (152,213)	(152,213)
43	Steamboat Geothermal, LLC	^(g) AD	Contract										^(su) (981)	(981)
44	(Playa Solar 1, LLC (Switch Station 2)	LU	Contract				182,058					8,454,775		8,454,775
45	(Playa Solar 1, LLC (Switch Station 2)	^(r) AD	Contract				601					27,068		27,068
46	Truckee-Carson Irrigation District New Lahontan	LU	Contract				10,110					272,953		272,953
47	Techren Solar II LLC	LU	Contract				503,041					17,017,875		17,017,875
48	Techren Solar II LLC	^(u) AD	Contract				(190)					(6,309)		(6,309)
49	Techren Solar IV LLC	LU	Contract				57,640					1,692,702		1,692,702
50	Techren Solar IV LLC	^(g) AD	Contract				(64)					(2,196)		(2,196)
51	Truckee Meadows Water Authority (TMWA Fleish)	LU	Contract				20,807					1,587,320		1,587,320

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)
52	Truckee Meadows Water Authority (TMWA Fleish)	^(aa) AD	Contract				(29)					(2,171)		(2,171)
53	Truckee Meadows Water Authority (TMWA Verdi)	LU	Contract				19,092					1,455,304		1,455,304
54	Truckee Meadows Water Authority (TMWA Verdi)	AD	Contract				8					(1,028)		(1,028)
55	Truckee Meadows Water Authority (TMWA Washoe)	LU	Contract				14,341					1,101,177		1,101,177
56	Truckee Meadows Water Authority (TMWA Washoe)	^(ab) AD	Contract				613					42,387		42,387
57	City of Sparks (Truckee Meadows Waste Water Treatment Facility)	OS	Contract										^(ah) 40,586	40,586
58	City of Sparks (Truckee Meadows Waste Water Treatment Facility)	^(ag) AD	Contract										^(ai) 895	895
59	Turquoise Nevada LLC	LU	Contract				105,874					3,463,826		3,463,826
60	Turquoise Nevada LLC	^(ad) AD	Contract				85					2,725		2,725
61	US Geothermal Nevada LLC (San Emidio)	LU	Contract				83,880					8,448,428		8,448,428
62	US Geothermal Nevada LLC (San Emidio)	^(ae) AD	Contract				120					11,960		11,960
63	Excess Rooftop Solar	LU	N/A				21,236					1,906,539		1,906,539
64	Nevada Power Company	OS	N/A										^(aj) (604,703)	(604,703)
65	Switch Ltd	OS	N/A										^(ak) (504,292)	(504,292)
66	Market Information Fees	OS	N/A										^(al) 65,590	65,590
67	Miscellaneous Credit	OS	N/A										^(am) (500,015)	(500,015)
68	US Geothermal Nevada LLC (San Emidio)													
15	TOTAL						3,807,708				1,086,758	291,307,501	(1,655,133)	290,739,126
Page 326-327														

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: 04/17/2025	Year/Period of Report End of: 2024/ 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
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(g) Concept: StatisticalClassificationCode
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(l) Concept: StatisticalClassificationCode
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(m) Concept: StatisticalClassificationCode
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(n) Concept: StatisticalClassificationCode
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(o) Concept: StatisticalClassificationCode
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(p) Concept: StatisticalClassificationCode
Prior Period True Up
(q) Concept: StatisticalClassificationCode
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(r) Concept: StatisticalClassificationCode
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(s) Concept: StatisticalClassificationCode
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(t) Concept: StatisticalClassificationCode
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(u) Concept: StatisticalClassificationCode
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(v) Concept: StatisticalClassificationCode
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(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: StatisticalClassificationCode
Prior Period True Up
(ac) Concept: StatisticalClassificationCode
Prior Period True Up
(ad) Concept: StatisticalClassificationCode
Prior Period True Up
(ae) Concept: StatisticalClassificationCode
Prior Period True Up
(af) Concept: OtherChargesOfPurchasedPower
Lease Royalties
(ag) Concept: OtherChargesOfPurchasedPower
Lease Royalties
(ah) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Purchases
(ai) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Purchases
(aj) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Sales
(ak) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Sales
(al) Concept: OtherChargesOfPurchasedPower
International Continental Exchange and Western Renewable Energy Generation Information Systems Fees
(am) Concept: OtherChargesOfPurchasedPower
Earvor Inc deposit credit

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
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 PacifiCorp East	LFP	V1, 1,8	NORTHSYS	GON.PAV		175,680	175,680		592,800	a 20,400	613,200
2	AMOR IX	Various	Various	AD	V1, 1,8	Various	Various						a 97,611	97,611
3	Amprenew Offtake	NV Energy Marketing	Idaho Power Company	LFP	V1-7,8	M345	SUMMIT120		17,564	17,564		44,447	a 1,530	45,977
4	Amprenew Offtake	Various	Various	AD	V1-7,8	Various	Various					4,953	a 170	5,123
5	Altop Energy Trading	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1-7,8	GON.IPP	M345		1,032	1,032		4,300	a 120	4,420
6	Altop Energy Trading	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-7,8	GON.IPP	M345		350	350		2,079	a 42	2,121
7	Altop Energy Trading	Western Area Power Administration, Lower Colorado Region	a Idaho Power Company	NF	V1-7,8	MEAD230	M345		2,775	2,775		14,356	a 329	14,685
8	Altop Energy Trading	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		1,127	1,127		6,694	a 135	6,829
9	Altop Energy Trading	Various	Various	AD	V1-7,8	Various	Various					5,471	a 111	5,582
10	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	V1-7,8	HILLTOP345	GON.PAV		81	81		379	a 10	389
11	Bonneville Power Administration	Various	Various	AD	V1-7,8	Various	Various					(813)	a (20)	(833)
12	Brookfield Renewable Trading and Marketing	Idaho Power Company	Bonneville Power Administration	SFP	V1-7,8	M345	HILLTOP345		1,104	1,104		4,600	a 129	4,729
13	Brookfield Renewable Trading and Marketing	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-7,8	MEAD230	SUMMIT120		7	7		42	a 1	43
14	Calpine Energy Services	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		140	140		832	a 17	849
15	Calpine Energy Services	Various	Various	AD	V1-7,8	Various	Various					(15,500)	a (434)	(15,934)
16	Coral Power	Idaho Power Company	CAISO	NF	V1-7,8	M345	SUMMIT120		1,481	1,481		6,957	a 175	7,132
17	Coral Power	CAISO	Idaho Power Company	NF	V1-7,8	ELDORADO230	M345		5	5		30	a 1	31
18	Coral Power	NV Energy Marketing	CAISO	NF	V1-7,8	NORTHSYS	SUMMIT120		56	56		333	a 7	340
19	Coral Power	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	REDB	HILLTOP345		37	37		220	a 4	224
20	Coral Power	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		575	575		1,915	a 69	1,984
21	Coral Power	Arizona Power Services	Idaho Power Company	NF	V1-7,8	MOENKOPI500	M345		288	288		1,711	a 35	1,746
22	Coral Power	NV Energy Marketing	Idaho Power Company	NF	V1-7,8	NORTHSYS	M345		75	75		446	a 9	455

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)
23	Coral Power	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1-7,8	MEAD230	NORTHSYS		838	838		4,067	(a) 101	4,168
24	Coral Power	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		209	209		1,241	(a) 25	1,266
25	Coral Power	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		745	745		4,425	(a) 89	4,514
26	Coral Power	Pacificorp East	Idaho Power Company	NF	V1-7,8	GON.PAV	M345		400	400		2,376	(a) 48	2,424
27	Coral Power	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-7,8	MEAD230	SUMMIT120		85	85		505	(a) 10	515
28	Coral Power	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	GON.PAV	HILLTOP345		110	110		366	(a) 13	379
29	Coral Power	NV Energy Marketing	Idaho Power Company	NF	V1-7,8	SOUTHSYS	M345		260	260		1,544	(a) 31	1,575
30	Coral Power	NV Energy Marketing	NV Energy Marketing	NF	V1-7,8	NORTHSYS	NORTHSYS		35,762	35,762		198,679	(a) 4,291	202,970
31	Coral Power	Pacificorp East	Idaho Power Company	SFP	V1-7,8	GON.PAV	M345		37,200	37,200		123,500	(a) 4,250	127,750
32	Coral Power	Various	Various	AD	V1-7,8	Various	Various					(594)	(a) (25)	(619)
33	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		22,122	22,122		117,617	(a) 2,647	120,264
34	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		52,578	52,578		250,334	(a) 6,257	256,591
35	Dynasty Power Inc	Idaho Power Company	CAISO	NF	V1-7,8	M345	SUMMIT120		753	753		3,789	(a) 90	3,879
36	Dynasty Power Inc	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1-7,8	GON.IPP	HILLTOP345		253	253		842	(a) 30	872
37	Dynasty Power Inc	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	GON.PAV	HILLTOP345		1,008	1,008		5,051	(a) 119	5,170
38	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		1,349	1,349		7,491	(a) 162	7,653
39	Dynasty Power Inc	Pacificorp East	Idaho Power Company	NF	V1-7,8	GON.PAV	M345		37	37		220	(a) 4	224
40	Dynasty Power Inc	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-7,8	MCCULLOUG500	M345		1	1		6		6
41	Dynasty Power Inc	Pacificorp East	CAISO	NF	V1-7,8	REDB	SUMMIT120		103	103		390	(a) 12	402
42	Dynasty Power Inc	CAISO	PacifiCorp East	NF	V1-7,8	SILVERPEAK55	GON.PAV		65	65		216	(a) 8	224
43	Dynasty Power Inc	Pacificorp East	Idaho Power Company	NF	V1-7,8	REDB	M345		56	56		333	(a) 7	340
44	Dynasty Power Inc	CAISO	PacifiCorp East	SFP	V1-7,8	SUMMIT120	GON.PAV		14,400	14,400		58,000	(a) 1,680	59,680
45	Dynasty Power Inc	Idaho Power Company	CAISO	SFP	V1-7,8	M345	SUMMIT120		1,344	1,344		5,320	(a) 157	5,477
46	Dynasty Power Inc	Pacificorp East	CAISO	SFP	V1-7,8	GON.PAV	SUMMIT120		1,344	1,344		5,320	(a) 157	5,477
47	Dynasty Power Inc	Los Angeles Department of Water and Power	Bonneville Power Administration	SFP	V1-7,8	GON.IPP	HILLTOP345		456	456		1,900	(a) 53	1,953
48	Dynasty Power Inc	Bonneville Power Administration	PacifiCorp East	SFP	V1-7,8	HILLTOP345	GON.PAV		600	600		2,500	(a) 70	2,570
49	Dynasty Power Inc	Various	Various	AD	V1-7,8	Various	Various					(1,145)	(a) (1)	(1,146)
50	Energy Keepers Inc	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1-7,8	GON.IPP	M345		6,504	6,504		27,100	(a) 759	27,859
51	Energy Keepers Inc	Idaho Power Company	PacifiCorp East	SFP	V1-7,8	M345	GON.PAV		2,400	2,400		10,000	(a) 280	10,280
52	Energy Keepers Inc	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-7,8	GON.IPP	M345		3	3		10		10
53	Energy Keepers Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		4,415	4,415		24,736	(a) 527	25,263
54	Energy Keepers Inc	Idaho Power Company	PacifiCorp East	NF	V1-7,8	M345	GON.PAV		240	240		799	(a) 29	828
55	Energy Keepers Inc	Various	Various	AD	V1-7,8	Various	Various					5,551	(a) 125	5,676
56	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		1,699	1,699		10,092	(a) 204	10,296
57	Guzman Energy LLC	Pacificorp East	Idaho Power Company	NF	V1-7,8	GON.PAV	M345		120	120		713	(a) 14	727

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									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
58	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		445	445		2,356	53	2,409
59	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-7,8	MEAD230	SUMMIT120		162	162		717	19	736
60	Guzman Energy LLC	Various	Various	AD	V1-7,8	Various	Various					(12,937)	(316)	(13,253)
61	Idaho Power Company	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		6,912	6,912		28,800	806	29,606
62	Idaho Power Company	NV Energy Marketing	Idaho Power Company	NF	V1-7,8	NORTHSYS	M345		2,715	2,715		15,657	326	15,983
63	Idaho Power Company	Various	Various	AD	V1-7,8	Various	Various					(5,000)	(140)	(5,140)
64	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		12,799	12,799		58,399	1,514	59,913
65	MAG Energy Solutions Inc	Idaho Power Company	CAISO	NF	V1-7,8	M345	SUMMIT120		218	218		1,097	26	1,123
66	MAG Energy Solutions Inc	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1-7,8	M345	GON.IPP		1	1		3		3
67	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-7,8	MEAD230	SUMMIT120		3,510	3,510		18,897	421	19,318
68	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		75	75		446	9	455
69	MAG Energy Solutions Inc	Idaho Power Company	PacifiCorp East	NF	V1-7,8	M345	GON.PAV		1	1		6	0	6
70	MAG Energy Solutions Inc	Pacificorp East	CAISO	NF	V1-7,8	GON.PAV	SUMMIT120		24	24		143	3	146
71	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1-7,8	MEAD230	NORTHSYS		232	232		1,357	28	1,385
72	MAG Energy Solutions Inc	Idaho Power Company	NV Energy Marketing	NF	V1-7,8	M345	NORTHSYS		112	112		373	13	386
73	MAG Energy Solutions Inc	Idaho Power Company	CAISO	SFP	V1-7,8	M345	SUMMIT120		34,056	34,056		116,700	1,544	118,244
74	MAG Energy Solutions Inc	Idaho Power Company	Los Angeles Department of Water and Power	SFP	V1-7,8	M345	GON.IPP		600	600		2,500	70	2,570
75	MAG Energy Solutions Inc	CAISO	Idaho Power Company	SFP	V1-7,8	SUMMIT120	M345		7,440	7,440		24,700	3,230	27,930
76	MAG Energy Solutions Inc	Various	Various	AD	V1-7,8	Various	Various					(98,484)	(3,490)	(101,974)
77	MacQuarie Cook Power Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		106,001	106,001		457,611	12,430	470,041
78	MacQuarie Cook Power Inc.	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		2,105	2,105		10,121	253	10,374
79	MacQuarie Cook Power Inc.	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-7,8	GON.IPP	M345		110	110		653	13	666
80	MacQuarie Cook Power Inc.	Pacificorp East	Idaho Power Company	NF	V1-7,8	REDB	M345		256	256		1,521	31	1,552
81	MacQuarie Cook Power Inc.	Various	Various	AD	V1-7,8	Various	Various					17,114	506	17,620
82	Mercuria Energy America	NV Energy Marketing	Idaho Power Company	NF	V1-7,8	SOUTHSYS	M345		50	50		297	6	303
83	Mercuria Energy America	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		350	350		2,079	42	2,121
84	Mercuria Energy America	Various	Various	AD	V1-7,8	Various	Various					(238)	(5)	(243)
85	MFT Energy US Power LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		216	216		1,283	26	1,309
86	Morgan Stanley Capital Group	CAISO	Idaho Power Company	NF	V1-7,8	ELDORADO230	M345		2,164	2,164		12,854	260	13,114
87	Morgan Stanley Capital Group	Various	Various	AD	V1-7,8	Various	Various					762,825	25,531	788,356
88	Norther California Power Agency	Pacificorp East	CAISO	NF	V1-7,8	GON.PAV	MARBLE60		1,830	1,830		9,226	220	9,446
89	Norther California Power Agency	Pacificorp East	NV Energy Marketing	NF	V1-7,8	GON.PAV	NORTHSYS		29	29		146	3	149
90	Open Mountain Energy	CAISO	Los Angeles Department of Water and Power	LFP	V1-7,8	SILVERPEAK55	GON.IPP		114,166	114,166		385,234	13,257	398,491
91	Open Mountain Energy	Various	Various	AD	V1-7,8	Various	Various					45,954	21,101	67,055
92	ORNI 47	NV Energy Marketing	CAISO	LFP	V1-7,8	NORTHSYS	SUMMIT120						10,200	10,200

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									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
93	ORNI 47	NV Energy Marketing	Los Angeles Department of Water and Power	LFP	V1-7,8	NORTHSYS	GON.IPP		87,860	87,860		296,400		296,400
94	ORNI 47	NV Energy Marketing	PacifiCorp East	NF	V1-7,8	NORTHSYS	GON.PAV		290	290		966	35	1,001
95	ORNI 47	Various	Various	AD	V1-7,8	Various	Various					2,522,224	173,724	2,695,948
96	Phillips 66 Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		25,603	25,603		110,272	3,001	113,273
97	Phillips 66 Energy Trading LLC	Idaho Power Company	PacifiCorp East	NF	V1-7,8	M345	GON.PAV		2,192	2,192		9,275	263	9,538
98	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	NF	V1-7,8	GON.PAV	M345		200	200		666	24	690
99	Phillips 66 Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		512	512		2,107	60	2,167
100	Phillips 66 Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1-7,8	MEAD230	GON.IPP		5,400	5,400		22,500	630	23,130
101	Phillips 66 Energy Trading LLC	Idaho Power Company	PacifiCorp East	SFP	V1-7,8	M345	GON.PAV		4,704	4,704		17,960	549	18,509
102	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	SFP	V1-7,8	GON.PAV	M345		350,063	350,063		1,187,190	45,052	1,232,242
103	Phillips 66 Energy Trading LLC	Pacificorp East	Bonneville Power Administration	SFP	V1-7,8	GON.PAV	HILLTOP345		18,600	18,600		61,750	2,125	63,875
104	Phillips 66 Energy Trading LLC	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1-7,8	GON.IPP	M345		36,625	36,625		123,500		123,500
105	Phillips 66 Energy Trading LLC	Various	Various	AD	V1-7,8	Various	Various					180,310	6,205	186,515
106	Pacificorp	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	REDB	HILLTOP345		6,302	6,302		34,205	756	34,961
107	Pacificorp	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		184	184		1,093	22	1,115
108	Pacificorp	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	GON.PAV	HILLTOP345		242	242		1,437	29	1,466
109	Pacificorp	Various	Various	AD	V1-7,8	Various	Various					(4,654)	(115)	(4,769)
110	Patua Acquisition Company	NV Energy Marketing	Bonneville Power Administration	LFP	V1-7,8	NORTHSYS	HILLTOP345		166,896	166,896		563,160	19,380	582,540
111	Patua Acquisition Company	Various	Various	AD	V1-7,8	Various	Various		0	0			17,491	17,491
112	Pacific Gas & Electric Company	CAISO	NV Energy Marketing	NF	V1-7,8	SUMMIT120	NORTHSYS		8,595	8,595		42,222	1,031	43,253
113	Pacific Gas & Electric Company	NV Energy Marketing	CAISO	NF	V1-7,8	NORTHSYS	SUMMIT120		8,420	8,420		41,117	1,010	42,127
114	Pacific Gas & Electric Company	Various	Various	AD	V1-7,8	Various	Various					(42,222)	(1,031)	(43,253)
115	Portland General Electric	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		2,997	2,997		16,669	360	17,029
116	Portland General Electric	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		1,214	1,214		7,211	146	7,357
117	Portland General Electric	Idaho Power Company	CAISO	NF	V1-7,8	M345	SUMMIT120		274	274		1,184	33	1,217
118	Portland General Electric	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1-7,8	GON.IPP	HILLTOP345		750	750		4,455	90	4,545
119	Portland General Electric	Various	Various	AD	V1-7,8	Various	Various					2,960	83	3,043
120	Avangrid Renewables LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		49,022	49,022		255,226	5,880	261,106
121	Avangrid Renewables LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		38,607	38,607		207,301	4,631	211,932
122	Avangrid Renewables LLC	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1-7,8	GON.IPP	HILLTOP345		2,492	2,492		13,975	299	14,274
123	Avangrid Renewables LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-7,8	GON.IPP	M345		745	745		4,425	89	4,514
124	Avangrid Renewables LLC	Bonneville Power Administration	Idaho Power Company	NF	V1-7,8	HILLTOP345	M345		240	240		799	29	828
125	Avangrid Renewables LLC	Various	Various	AD	V1-7,8	Various	Various					(14,926)	(358)	(15,284)
126	Puget Sound Energy Marketing	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		6,785	6,785		35,328	814	36,142
127	Puget Sound Energy Marketing	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		2,140	2,140		12,398	257	12,655

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									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
128	Puget Sound Energy Marketing	Idaho Power Company	NV Energy Marketing	NF	V1-7,8	M345	NORTHSYS		6	6		30	1241	31
129	Puget Sound Energy Marketing	NV Energy Marketing	Idaho Power Company	NF	V1-7,8	NORTHSYS	M345		6	6		30	1241	31
130	Puget Sound Energy Marketing	NV Energy Marketing	Bonneville Power Administration	NF	V1-7,8	NORTHSYS	HILLTOP345		2	2		12		12
131	Puget Sound Energy Marketing	Arizona Power Services	Idaho Power Company	NF	V1-7,8	NAVAJO500	M345		1	1		3		3
132	Puget Sound Energy Marketing	Pacificorp East	NV Energy Marketing	NF	V1-7,8	REDB	NORTHSYS		2	2		7		7
133	Puget Sound Energy Marketing	Idaho Power Company	Bonneville Power Administration	NF	V1-7,8	M345	HILLTOP345		1	1		3		3
134	Puget Sound Energy Marketing	Various	Various	AD	V1-7,8	Various	Various		0	0		30	1241	31
135	Plumas-Sierra Rural Electric Cooperative	CAISO	NV Energy Marketing	NF	V1-7,8	SUMMIT120	NORTHSYS		59	59		283	1247	290
136	Plumas-Sierra Rural Electric Cooperative	CAISO	CAISO	NF	V1-7,8	SILVERPEAK55	MARBLE60		273	273		1,452	12433	1,485
137	Plumas-Sierra Rural Electric Cooperative	Pacificorp East	CAISO	NF	V1-7,8	GON.PAV	MARBLE60		360	360		1,825	1243	1,868
138	Plumas-Sierra Rural Electric Cooperative	CAISO	NV Energy Marketing	NF	V1-7,8	SILVERPEAK55	NORTHSYS		6	6		30	1241	31
139	Plumas-Sierra Rural Electric Cooperative	Pacificorp East	CAISO	SFP	V1-7,8	GON.PAV	MARBLE60		3,720	3,720		12,350	12425	12,775
140	Plumas-Sierra Rural Electric Cooperative	Various	Various	AD	V1-7,8	Various	Various		0	0		(12,626)	124(432)	(13,058)
141	Powerex	Bonneville Power Administration	PacifiCorp East	SFP	V1-7,8	HILLTOP345	GON.PAV		6,552	6,552		26,040	124764	26,804
142	Powerex	Bonneville Power Administration	PacifiCorp East	NF	V1-7,8	HILLTOP345	GON.PAV		585	585		3,214	12470	3,284
143	Powerex	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1-7,8	MEAD230	HILLTOP345		21,737	21,737		122,580	1242,608	125,188
144	Powerex	Pacificorp East	Idaho Power Company	NF	V1-7,8	GON.PAV	M345		39	39		232	1245	237
145	Powerex	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1-7,8	GON.IPP	HILLTOP345		6,437	6,437		34,952	124772	35,724
146	Powerex	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		9,703	9,703		56,244	1241,184	57,428
147	Powerex	Arizona Power Services	Idaho Power Company	NF	V1-7,8	NAVAJO500	M345		450	450		1,629	12454	1,683
148	Powerex	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	GON.PAV	HILLTOP345		1,294	1,294		6,199	124155	6,354
149	Powerex	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		3	3		18		18
150	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1-7,8	GON.IPP	M345		304	304		1,665	12436	1,701
151	Powerex	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1-7,8	MEAD230	GON.IPP		2	2		12		12
152	Powerex	Pacificorp East	Idaho Power Company	NF	V1-7,8	REDB	M345		14	14		83	1242	85
153	Powerex	Idaho Power Company	Bonneville Power Administration	NF	V1-7,8	M345	HILLTOP345		448	448		2,661	12454	2,715
154	Powerex	Arizona Power Services	Bonneville Power Administration	NF	V1-7,8	NAVAJO500	HILLTOP345		229	229		1,256	12427	1,283
155	Powerex	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1-7,8	M345	GON.IPP		327	327		1,942	12439	1,981
156	Powerex	Arizona Power Services	Idaho Power Company	NF	V1-7,8	MOENKOPI500	M345		25	25		83	1243	86
157	Powerex	Bonneville Power Administration	Idaho Power Company	NF	V1-7,8	HILLTOP345	M345		292	292		1,734	12435	1,769
158	Powerex	Various	Various	AD	V1-7,8	Various	Various		0	0		517,329	12418,043	535,372
159	Rainbow Energy Marketing	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1-7,8	MEAD230	M345		183,073	183,073		752,960	12421,410	774,370
160	Rainbow Energy Marketing	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1-7,8	MEAD230	GON.PAV		3,197	3,197		14,083	124384	14,467
161	Rainbow Energy Marketing	Pacificorp East	CAISO	NF	V1-7,8	REDB	SUMMIT120		276	276		1,201	12433	1,234

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)
195	TransAlta Energy Marketing	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1-7,8	GON.IPP	HILLTOP345		1,171	1,171		4,359	(qd) 141	4,500
196	TransAlta Energy Marketing	Pacificorp East	Bonneville Power Administration	NF	V1-7,8	GON.PAV	HILLTOP345		4,014	4,014		19,680	(qd) 482	20,162
197	TransAlta Energy Marketing	CAISO	Bonneville Power Administration	NF	V1-7,8	SILVERPEAK55	HILLTOP345		185	185		827	(qd) 22	849
198	TransAlta Energy Marketing	Idaho Power Company	CAISO	NF	V1-7,8	M345	SUMMIT120		271	271		1,526	(qd) 33	1,559
199	TransAlta Energy Marketing	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1-7,8	MEAD230	SUMMIT120		47	47		201	(qd) 6	207
200	TransAlta Energy Marketing	Pacificorp East	CAISO	SFP	V1-7,8	GON.PAV	SUMMIT120		336	336		1,120	(qd) 39	1,159
201	TransAlta Energy Marketing	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1-7,8	GON.IPP	M345		55,200	55,200		185,250	(qd) 6,375	191,625
202	TransAlta Energy Marketing	Various	Various	AD	V1-7,8	Various	Various		0	0		2,285	(qd) 137	2,422
203	Tenaska Power Services	NV Energy Marketing	PacifiCorp East	SFP	V1-7,8	NORTHSYS	GON.PAV		240	240		1,000	(qd) 28	1,028
204	Tenaska Power Services	Pacificorp East	Idaho Power Company	SFP	V1-7,8	GON.PAV	M345		672	672		2,600	(qd) 78	2,678
205	Tenaska Power Services	NV Energy Marketing	PacifiCorp East	NF	V1-7,8	NORTHSYS	GON.PAV		14	14		47	(qd) 2	49
206	Tenaska Power Services	Pacificorp East	Idaho Power Company	NF	V1-7,8	GON.PAV	M345		45	45		252	(qd) 5	257
207	Tenaska Power Services	NV Energy Marketing	Idaho Power Company	NF	V1-7,8	SOUTHSYS	M345		25	25		83	(qd) 3	86
208	Tenaska Power Services	Idaho Power Company	PacifiCorp East	NF	V1-7,8	M345	GON.PAV		2	2		7		7
209	Vitol Inc	Idaho Power Company	CAISO	LFP	V1-7,8	M345	SUMMIT120		5,850	5,850		19,747	(qd) 680	20,427
210	Vitol Inc	Various	Various	AD	V1-7,8	Various	Various		0	0		(qd) 13		13
211	West Point RNG LLC	Idaho Power Company	CAISO	LFP	V1-7,8	M345	SUMMIT120		11,714	11,714		39,520	(qd) 1,360	40,880
212	ON Line Allocation from SPP	Various	Various	AD	V1, 1,7	Various	Various		0	0		(2,086,055)	(qd) (48,218)	(2,134,273)
213	Ormat Technologies Inc	Various	Various	AD	V1, 1,7	Various	Various		0	0		(qd) 180,310		180,310
214	Star Peak Geothermal	Various	Various	AD	V1, 1,7	Various	Various		0	0		73,760	(qd) 14,620	88,380
215	Various Customers	Unknown	Unknown	OS	V1-7,8	Various	Various		0	0			(qd) 27,024	27,024
216	Various Customers	Unknown	Unknown	AD	V1-7,8	Various	Various		0	0		(qd) (92,831)		(92,831)
217	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	V1	M345	Barrick	1,982	0	0		4,926,333	(qd) 825,280	5,751,613
218	BPA For Harney	Bonneville Power Administration	Harney Electric	FNO	V1	Hilltop345	Northsys	235	0	0		583,618	(qd) 84,620	668,238
219	BPA For Wells WREC	Bonneville Power Administration	Wells Rural Electric	FNO	V1	Hilltop345	Northsys	657	0	0		1,635,360	(qd) 237,225	1,872,585
220	Caesars Entertainment North	Various	Caesars Entertainment	FNO	V1	M345	Northsys	59	0	0		146,498	(qd) 21,251	167,749
221	City Of Fallon	Utah Associated Municipal Power Services	City Of Fallon	FNO	V1	Gonder.Pav	Fallon	189	0	0		467,648	(qd) 190,901	658,549
222	Mt. Wheeler Power NITS	Deseret Generation and Transmission Cooperative	Mt. Wheeler Power	FNO	V1	Gonder.Pav	Mt. Wheeler	420	0	0		1,061,144	(qd) 321,342	1,382,486
223	Newmont NITS	Shell Energy North America	Nevada Gold Mines	FNO	V1	M345	Newmont	1,464	0	0		3,617,903	(qd) 820,808	4,438,711
224	Peppermill	Various	Peppermill	FNO	V1	M345	Northsys	80	0	0		195,703	(qd) 28,390	224,093
225	Reno City Center	Various	Reno City Center	FNO	V1	M345	Northsys	10	0	0		23,339	(qd) 3,383	26,722
226	Switch-North	Various	Switch-North	FNO	V1	M345	Northsys	599	0	0		1,519,097	(qd) 220,340	1,739,437
227	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	V1	Gon.IPP	Truckee Donner	263	0	0		623,234	(qd) 90,429	713,663
35	TOTAL							5,958	2,101,879	2,101,879		24,784,385	3,432,570	28,216,955

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: 04/17/2025	Year/Period of Report End of: 2024/ 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
TSR Deferral Fees
(e) Concept: EnergyChargesRevenueTransmissionOfElectricityForOthers
Wind induced vibration settlement reserve.
(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(g) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(h) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(i) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(j) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(k) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(l) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(m) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(n) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(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
Ancillary service provided.
(s) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(t) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(u) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(v) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(w) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(x) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(y) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(z) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(aa) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Ancillary service provided.
(gd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ge) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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Ancillary service provided.
(gj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(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
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(gt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(gu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Schedule 1 A transactions due to participation in CAISO Energy Imbalance Market.
(gv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(gw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(gx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(gy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(gz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(ha) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(hb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(hc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(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.
(hf) 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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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					\$21,888	21,888
2	^(g) Nevada Power Company	OS					\$393,972	393,972
3	Wells Rural Electric Company	OS			3,923		\$9,409	13,332
	TOTAL				3,923		425,269	429,192

(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.

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	222,913		
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	1,987,364		
46	TOTAL	2,210,277		

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: 04/17/2025		Year/Period of Report End of: 2024/ Q4	
Depreciation and Amortization of Electric Plant (Account 403, 404, 405)								
<div>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).</div> <div>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.</div> <div>3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type 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.</div> <div>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.</div>								
Line No.	A. Summary of Depreciation and Amortization Charges							
	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)		
	1	Intangible Plant			3,607,175		3,607,175	
	2	Steam Production Plant	24,583,749				24,583,749	
	3	Nuclear Production Plant						
	4	Hydraulic Production Plant-Conventional						
	5	Hydraulic Production Plant-Pumped Storage						
	6	Other Production Plant	21,993,848				21,993,848	
	7	Transmission Plant	18,512,044				18,512,044	
	8	Distribution Plant	50,925,719				50,925,719	
	9	Regional Transmission and Market Operation						
	10	General Plant	10,270,882				10,270,882	
	11	Common Plant-Electric	5,608,652		11,780,008		17,388,660	
	12	TOTAL	131,894,894	0	15,387,183		147,282,077	
B. Basis for Amortization Charges								

	C. Factors Used in Estimating Depreciation Charges						
Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Plant 310	592.106	0 years		4.06%	SQUARE	13 years
13	Steam Plant 311	112,729.651	90 years	(11)%	6.06%	90-S1	12 years, 10 months, 24 days
14	Steam Plant 312	316,702.139	55 years	(10)%	5.57%	55-S0	12 years, 6 months
15	Steam Plant 314	130,242.656	65 years	(10)%	6.26%	65-L1	12 years, 6 months
16	Steam Plant 315	39,562.096	60 years	(9)%	3.1%	60-S1	12 years, 8 months, 12 days
17	Steam Plant 316	10,521.343	50 years	(9)%	8.53%	50-R1.5	10 years, 2 months, 12 days
18	Steam Plant 317	20.673					
19	Steam Plant - Subtotal	610,370.664					
20	Other Production Plant - 341	50,622.31	90 years	(20)%	2.8%	90-R1.5	17 years, 6 months
21	Other Production Plant - 342	107,446.74	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	436,535.462	45 years	(16)%	3.62%	45-L0	15 years, 10 months, 24 days
24	Other Production Plant - 345	72,231.833	60 years	(19)%	2.64%	60-S1.5	16 years, 9 months, 18 days
25	Other Production Plant - 346	34,121.987	40 years	(3)%	3.07%	40-O1	11 years, 9 months, 18 days
26	Other Production Plant - 347	(793.484)					
27	Other Production Plant - subtotal	720,356.062					
28	Transmission Plant - 350	60,915.499	70 years		1.44%	70-R4	51 years, 8 months, 12 days
29	Transmission Plant - 352	30,595.307	65 years	(5)%	1.54%	65-R4	45 years, 3 months, 18 days
30	Transmission Plant - 353	435,580.372	55 years	(5)%	1.83%	55-R2	42 years, 6 months
31	Transmission Plant - 354	164,432.241	70 years	(10)%	1.46%	70-R4	49 years, 8 months, 12 days
32	Transmission Plant - 355	140,350.91	76 years	(60)%	2.11%	76-R2.5	60 years, 4 months, 24 days
33	Transmission Plant - 356	201,190.455	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	1,055,337.967					
38	Distribution Plant - 360	12,970.507	65 years		1.65%	65-R4	43 years, 10 months, 25 days
39	Distribution Plant - 361	4,299.783	60 years	(5)%	1.59%	60-R2.5	44 years, 8 months, 12 days
40	Distribution Plant - 362	339,468.28	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	368,793.602	65 years	(80)%	2.99%	65-R1.5	50 years, 8 months, 12 days
43	Distribution Plant - 365	224,259.169	55 years	(60)%	3.03%	55-R3	36 years, 6 months
44	Distribution Plant - 366	97,927.672	70 years	(20)%	1.8%	70-R4	45 years, 2 months, 12 days
45	Distribution Plant - 367	430,310.432	60 years	(40)%	2.36%	60-R3	43 years, 2 months, 12 days
46	Distribution Plant - 368	343,533.365	50 years	(30)%	2.86%	50-R1	38 years, 3 months, 19 days
47	Distribution Plant - 369	233,099.175	70 years	(35)%	1.95%	70-R2.5	55 years, 3 months, 19 days
48	Distribution Plant - 370	59,145.563	30 years		2.83%	30-R0.5	26 years, 2 months, 12 days
49	Distribution Plant - 371	8,137.761	35 years	(30)%	1.94%	35-R2	16 years
50	Distribution Plant - 373	57,633.277	45 years	(30)%	2.94%	45-R2	31 years
51	Distribution Plant - 374	999.978					
52	Distribution Plant - subtotal	2,197,863.696					
53	General Plant - 303	48,620.616	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	34,829.519	65 years	(10)%	1.76%	65-R3	55 years, 1 month, 6 days
56	General Plant - 391.1	990.3	20 years		5%	20-SQ	15 years, 7 months, 6 days
Page 336-337							

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)
57	General Plant - 391.2	4,029.695	5 years		20%	5-SQ	2 years
58	General Plant - 391.3		0 years				
59	General Plant - 392	29,998.578	14 years	10%	5.51%	14-L1	12 years, 6 months
60	General Plant - 393	55.908	20 years		5%	20-SQ	9 years, 2 months, 12 days
61	General Plant - 394	11,654.504	25 years		4%	25-SQ	18 years, 6 months
62	General Plant - 395	2,984.594	15 years		6.67%	15-SQ	10 years, 9 months, 18 days
63	General Plant - 396	4,825.25	14 years	10%	3.69%	14-L1	9 years, 6 months
64	General Plant - 397	112,835.442	15 years		6.67%	15-SQ	6 years, 6 months
65	General Plant - 398	1,434.591	5 years		20%	5-SQ	3 years, 7 months, 6 days
66	General Plant - 399.1	80.232					
67	General Plant - subtotal	252,494.463					
68	TOTAL PLANT	4,836,422.852					

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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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments
Depreciable plant base is based upon depreciable plant in service at December 31, 2024.
(b) Concept: DepreciationExpenseForAssetRetirementCostsExcludingAmortizationOfAcquisitionAdjustments
Avg. Service life, Net Salvage, Depreciation rates, Curve type and Average remaining life (Columns c through g) are based on the most recent depreciation study approved by the Public Utilities Commission of Nevada December 2022 in Docket #22-06015.

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

						EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (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	3,782,564		3,782,564		Electric	928	3,782,564				
2	Mill Tax assessment pursuant to Chapter 704 of the Nevada Revised Statutes	782,382		782,382		Gas	928	782,382				
3	Annual FERC Charges pursuant to Title 180 Code of Federal Regulations Part 382	253,243		253,243		Electric	928	253,243				
4	Federal Issues		641,823	641,823		Electric	928	641,823				
5	Federal Issues		66,066	66,066		Gas	928	66,066				
6	Public Utilities Commission of Nevada		4,112,370	4,112,370	2,632,821	Electric	928	4,112,370	2,573,613	928	622,378	4,584,056
7	Public Utilities Commission of Nevada		562,788	562,788	90,780	Gas	928	562,788	576,962	254	6,343	661,399
46	TOTAL	4,818,189	5,383,047	10,201,236	2,723,601			10,201,236	3,150,575		628,721	5,245,455

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

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

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

A. Electric R, D and D Performed Internally:

1. Generation

a. hydroelectric

i. Recreation fish and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

2. Transmission

a. Overhead

b. Underground

3. Distribution

4. Regional Transmission and Market Operation

5. Environment (other than equipment)

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

7. Total Cost Incurred

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

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

2. Research Support to Edison Electric Institute

3. Research Support to Nuclear Power Groups

4. Research Support to Others (Classify)

5. Total Cost Incurred

3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.

4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.

6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est.""

7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A. Electric RD&D performed internally						
2	(1) e. Unconventional Generation	Small Storage Programs	184,816		182.3	184,816	
3	(1) e. Unconventional Generation	Large Storage Programs	661,395		182.3	661,395	
4	(1) e. Unconventional Generation	Solar Energy Programs	(22,145)		182.3	(22,145)	
5	(6) Other	Electric Vehicle Demonstration Program	851,954		182.3	851,954	

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: 04/17/2025	Year/Period of Report End of: 2024/ 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	12,657,346			
4	Transmission	4,639,451			
5	Regional Market				
6	Distribution	10,004,350			
7	Customer Accounts	4,049,562			
8	Customer Service and Informational	671,411			
9	Sales	101,603			
10	Administrative and General	13,349,185			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	45,472,908			
12	Maintenance				
13	Production	2,845,230			
14	Transmission	1,469,923			
15	Regional Market				
16	Distribution	4,410,465			
17	Administrative and General	724,543			
18	TOTAL Maintenance (Total of lines 13 thru 17)	9,450,161			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	15,502,576			
21	Transmission (Enter Total of lines 4 and 14)	6,109,374			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	14,414,815			
24	Customer Accounts (Transcribe from line 7)	4,049,562			
25	Customer Service and Informational (Transcribe from line 8)	671,411			
26	Sales (Transcribe from line 9)	101,603			
27	Administrative and General (Enter Total of lines 10 and 17)	14,073,728			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	54,923,069	14,200,750	69,123,819	
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	3,322,455			
37	Customer Accounts	1,788,495			
38	Customer Service and Informational	38,335			
39	Sales				
Page 354-355					

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
40	Administrative and General	2,244,895		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	7,394,180		
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	1,150,140		
49	Administrative and General	61,296		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	1,211,436		
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)	4,472,595		
58	Customer Accounts (Line 37)	1,788,495		
59	Customer Service and Informational (Line 38)	38,335		
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	2,306,191		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	8,605,616	2,225,043	10,830,659
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	63,528,685	16,425,793	79,954,478
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	49,302,691	15,227,127	64,529,818
69	Gas Plant	5,502,592	1,699,474	7,202,066
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	54,805,283	16,926,601	71,731,884
72	Plant Removal (By Utility Departments)			
73	Electric Plant	4,071,884	1,052,815	5,124,699
74	Gas Plant	1,171,474	302,893	1,474,367
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	5,243,358	1,355,708	6,599,066
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Job Orders, Regulatory Assets and Non-Operating	3,815,842	986,613	4,802,455
80				
81				
82				
83				
84				
85				
Page 354-355				

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	3,815,842	986,613	4,802,455
96	TOTAL SALARIES AND WAGES	127,393,168	35,694,715	163,087,883
Page 354-355				

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: 04/17/2025		Year/Period of Report End of: 2024/ 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		239,383,960		184,577,346	
	2	389	Land & Land Rights		9,586,562		176,436	
	3	390	Structures & Improvements		83,212,064		19,323,658	
	4	391.1	Office Furniture & Equipment		5,468,716		4,166,058	
	5	391.2	Computers		15,875,750		4,537,236	
	6	392	Transportation Equipment		382,015		469,197	
	7	393	Stores Equipment		—		—	
	8	394	Tools, Shop & Garage Equipment		119,524		21,595	
	9	395	Laboratory Equipment		133,019		9,911	
	10	396	Power Operated Equipment		429,757		87,117	
	11	397	Communications Equipment		20,762,712		8,134,779	
	12	398	Miscellaneous Equipment		78,569		14,900	
	13		Total Common Plant in Service		375,432,648		221,518,233	
	14	102	Plant Purchased or Sold		—			
	15	105	Plant Held for Future Use		—			
	16	107	Construction Work in Progress		76,294,499			
	17	108	Retirement Work in Progress				(981,017)	
	18		Total Common Utility Plant		451,727,147		220,537,216	
	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 including payroll and gross plant ratios.						
	25							
	26	403/404 Depreciation/Amortization allocated thru payroll ratios:						
	27							
	28			Electric			17,388,660	
	29			Gas			2,610,697	
	30						19,999,357	
	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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

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

		Amount Purchased for the Year			Amount Sold for the Year		
Line No.	Type of Ancillary Service (a)	Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch				6,417	MW	545,445
2	Reactive Supply and Voltage				0	MW	
3	Regulation and Frequency Response				66	MW	492,267
4	Energy Imbalance				0		
5	Operating Reserve - Spinning				90	MW	671,303
6	Operating Reserve - Supplement				90	MW	590,062
7	Other				2,117,780	MWH	1,147,732
8	Total (Lines 1 thru 7)				2,124,443		3,446,809

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: 04/17/2025	Year/Period of Report End of: 2024/ 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 2,117,780 MWh.
(c) Concept: AncillaryServicesSoldAmount
Includes scheduling, system control and dispatch of \$1,147,732.00.
FERC FORM NO. 1 (New 2-04)

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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	2,092	8	10	1,379	524	189			
2	February	1,953	9	10	1,294	470	189			
3	March	1,841	1	14	1,219	433	189			
4	Total for Quarter 1				3,892	1,427	567			
5	April	1,953	5	10	1,280	484	189			
6	May	2,122	17	19	1,429	503	189			
7	June	2,670	12	17	1,912	549	209			
8	Total for Quarter 2				4,621	1,536	587			
9	July	2,819	23	16	2,127	483	209			
10	August	2,590	2	17	1,908	473	209			
11	September	2,369	5	18	1,653	507	209			
12	Total for Quarter 3				5,688	1,463	627			
13	October	2,066	2	18	1,394	485	186			
14	November	1,938	26	18	1,219	533	186			
15	December	2,003	9	18	1,297	514	192			
16	Total for Quarter 4				3,910	1,532	564			
17	Total				18,111	5,958	2,345			

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: 2025-04-17	Year/Period of Report End of: 2024/ Q4
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ELECTRIC ENERGY ACCOUNT

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

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,654,196
3	Steam	1,455,415	23	Requirements Sales for Resale (See instruction 4, page 311.)	504,834
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	181,681
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	18,121
7	Other	4,047,389	27	Total Energy Losses	(48,320)
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	5,502,804	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	9,310,512
10	Purchases (other than for Energy Storage)	3,807,708			
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	2,101,879			
17	Delivered	2,101,879			
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)	9,310,512			

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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: SPPCO TRANSMISSION SYSTEM					
29	January	703,880	9,125	1,379	8	10
30	February	599,368	14,487	1,294	9	10
31	March	684,622	27,391	1,219	1	14
32	April	521,236	34,452	1,280	5	10
33	May	936,330	3,027	1,429	17	19
34	June	1,038,470	18,908	1,912	12	17
35	July	1,080,059	18,225	2,127	23	16
36	August	980,708	23,616	1,908	2	17
37	September	800,194	14,732	1,653	5	18
38	October	705,446	8,227	1,394	2	18
39	November	607,406	5,261	1,219	26	18
40	December	652,793	4,230	1,297	9	18
41	Total	9,310,512	181,681			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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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
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	206	96	95	628	226
7	Plant Hours Connected to Load	2,463	13,850	785	7,214	24,570	16,536
8	Net Continuous Plant Capability (Megawatts)	138	196	92	104	580	261
9	When Not Limited by Condenser Water	138	196	92	104	580	261
10	When Limited by Condenser Water	0	0	0	0	0	261
11	Average Number of Employees	0	22	0	0	48	59
12	Net Generation, Exclusive of Plant Use - kWh	122,074,000	507,005,000	37,442,000	469,514,460	3,432,953,000	910,966,367
13	Cost of Plant: Land and Land Rights		110,977	386,638			1,109,664
14	Structures and Improvements	2,425,270	10,715,205	27,697,000	287,011	45,504,067	74,317,446
15	Equipment Costs	65,724,161	89,271,854	76,508,682	85,974,027	463,728,762	342,631,350
16	Asset Retirement Costs	(44,848)	(2,140,781)	120,377	(162,396)	(1,960)	(833,742)
17	Total cost (total 13 thru 20)	68,104,583	97,957,255	104,712,697	86,098,642	509,230,869	417,224,718
18	Cost per KW of Installed Capacity (line 17/5) Including	401	426	873	718	817	1,469
19	Production Expenses: Oper, Supv, & Engr	100,320	206,924	30,412	385,846	2,825,288	658,554
20	Fuel	4,110,071	16,034,295	1,069,802	10,784,633	67,597,095	70,106,857
21	Coolants and Water (Nuclear Plants Only)						
22	Steam Expenses		2,945,190	14,972			4,433,674
23	Steam From Other Sources						
24	Steam Transferred (Cr)						
25	Electric Expenses	278,706			1,073,155	7,859,482	
26	Misc Steam (or Nuclear) Power Expenses		1,208,617	72,333			1,530,444
27	Rents						
28	Allowances						
29	Maintenance Supervision and Engineering	41		12	269	1,117	
30	Maintenance of Structures	7,297	98,571	19,269	123,216	325,727	406,240
31	Maintenance of Boiler (or reactor) Plant		916,050	171,447			2,383,953
32	Maintenance of Electric Plant	617,873			451,085	3,057,907	

[illegible]

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/17/2025	Year/Period of Report End of: 2024/ 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.

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GENERATING PLANT STATISTICS (Small Plants)

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
4. If net peak demand for 60 minutes is not available, give the which is available, specifying period.
5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Internal Combustion:												
2	Brunswick	1960	6.00			4,183,229	697,205	1,319	3,674		Diesel		Internal Combustion
3	Solar:												
4	Sierra Plaza PV	2007	0.08			766,208	9,577,600				Solar		Solar
5	Ohm Solar	2008				690,611					Solar		Solar
6	Fort Churchill Solar Array	2015	19.90		23	52,808,834	2,653,710	453,221			Solar		Solar
7	Moana Solar ESAP	2023	0.44		807	2,415,948	5,528,485				Solar		Solar

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ENERGY STORAGE OPERATIONS (Large Plants)			
<div>1. Large Plants are plants of 10,000 Kw or more.</div> <div>2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.</div> <div>3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.</div> <div>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.</div> <div>5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.</div> <div>6. In column (k) report the MWHs sold.</div> <div>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.</div> <div>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.</div> <div>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.</div>			

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)
1	Chukar Battery Energy Storage System (BESS)	Distribution	1700 Milan Drive, Sparks, NV 89434	12,062			12,062				0					101
35	TOTAL			12,062	0	0	12,062	0	0	0	0	0	0	0	0	

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Line No.	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
1			17,285,132
35	0	0	17,285,132
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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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
TRANSMISSION LINE STATISTICS			
<div>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.</div> <div>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.</div> <div>3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.</div> <div>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.</div> <div>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.</div> <div>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).</div> <div>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.</div> <div>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.</div> <div>9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</div>			

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(m)	(n)	(o)	(p)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30	2,611,441	604,361	13,394,973	16,610,775
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
Page 422-423 Part 2 of 2				

Line No.	EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(m)	(n)	(o)	(p)
44				
45				
46				
47				
48				
49				
50				
51	1,139,575	263,730	262,621	1,665,926
52	2,963,335	685,800	682,916	4,332,050
53	481,195	111,362	110,894	703,451
36	7,195,546	1,665,253	14,451,404	23,312,202
Page 422-423 Part 2 of 2				

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: 04/17/2025	Year/Period of Report End of: 2024/ 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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).
3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)		(d)	(e)	(f)	(g)	(h)	(i)	(j)		(l)	(m)	(n)	(o)	(p)	
1	Line Miles added in 2024 are immaterial																
44	TOTAL		0		0	0	0										

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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
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				

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)
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		0	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				

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)
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	60	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				

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)
123	RAY COUCH SUBSTATION	Distribution	Unattended	63	13		14	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		17	2				
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

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)
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	

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)
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	WADSWORTH SUBSTATION	Transmission	Unattended	65	13		5	1				
248	WEST TRACY SUBSTATION	Transmission	Unattended	345	18		200	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	120	25	283	1				
252	WESTERN SUBSTATION	Transmission	Unattended									
253	^(b) AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
254	^(b) AUSTIN SUBSTATION		Unattended	230	25	14	22	1		Tertiary Reactor	1	

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)
255	(g) AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
256	(d) AUSTIN SUBSTATION		Unattended	230						Capacitor	1	45
257	(g) BATTLE MT SUBSTATION		Unattended	60	14		7	1				
258	(g) BATTLE MT SUBSTATION		Unattended	65	25		5	1				
259	(a) BATTLE MT SUBSTATION		Unattended	125	63		67	1				
260	(b) BATTLE MT SUBSTATION		Unattended	60						Capacitor	1	7
261	(i) BRADYS SUBSTATION		Unattended	123	25		6	1				
262	(b) BRUNSWICK SUBSTATION		Unattended	120	25	13	75	4				
263	(g) BUCKEYE SUBSTATION		Unattended	125	63	14	47	1				
264	(b) BUCKEYE SUBSTATION		Unattended	120	13		25	1				
265	(d) BUCKEYE SUBSTATION		Unattended	60						Capacitor	1	6
266	(g) BUCKEYE SUBSTATION		Unattended	120						Capacitor	1	20
267	(g) CALIFORNIA SUBSTATION		Unattended	120	25		28	1				
268	(b) CALIFORNIA SUBSTATION		Unattended	125	69		15	1				
269	(g) CALIFORNIA SUBSTATION		Unattended	125						Phase Shifter	1	150
270	(b) CALIFORNIA SUBSTATION		Unattended	125						Phase Shifter	1	150
271	(b) CHUKAR SUBSTATION		Unattended	120	25		60	1		Capacitor	2	90
272	(b) EAGLE SUBSTATION		Unattended	120	12		14	1				
273	(g) EAGLE SUBSTATION		Unattended	120	63	13	84	1				
274	(b) EAGLE SUBSTATION		Unattended	120	25		28	1				
275	(g) GREG STREET SUBSTATION		Unattended	120	25		47	1				
276	(g) GREG STREET SUBSTATION		Unattended	120	25	7	47	1				
277	(g) GREG STREET SUBSTATION		Unattended	120	25		60	1				
278	(a) HUMBOLDT SUBSTATION		Unattended	345	125	25	150	1		Tertiary Reactor	1	
279	(g) HUMBOLDT SUBSTATION		Unattended	345						Line Reactor	1	
280	(g) HUMBOLDT SUBSTATION		Unattended	345	125	25	47	1				
281	(g) HUMBOLDT SUBSTATION		Unattended	120						Capacitor	1	54
282	(d) MIRA LOMA SUBSTATION		Unattended	345	125	25	280	1		Tertiary Reactor	1	
283	(g) MIRA LOMA SUBSTATION		Unattended	120	25		60	1				
284	(g) MIRA LOMA SUBSTATION		Unattended	345	125	25	280	1				
285	(g) MT. ROSE SUBSTATION		Unattended	120	25		50	1				
286	(g) MT. ROSE SUBSTATION		Unattended	120	25		34	1				
287	(g) MT. ROSE SUBSTATION		Unattended		25					Capacitor	1	6
288	(a) NORTH RED ROCK SUBSTATION		Unattended	120	25		47	1				
289	(g) PROJECT MEADOWS SUBSTATION (TEMPORARY)		Unattended	63	25	14	7	1				

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)
290	(gl) SILVER LAKE SUBSTATION		Unattended	66	23		13	1				
291	(am) SILVER LAKE SUBSTATION		Unattended	120	63		75	1				
292	(an) SILVER LAKE SUBSTATION		Unattended	120	25	14	47	1				
293	(ao) SOUTH MEADOWS SUBSTATION		Unattended	120	25	14	60	1				
294	(ap) STEAMBOAT SUBSTATION		Unattended	120	25	7	47	1				
295	(aq) STEAMBOAT SUBSTATION		Unattended	120	25	12	47	1				
296	(ar) STEAMBOAT SUBSTATION		Unattended		25					Capacitor	1	10
297	(as) SUGARLOAF SUBSTATION		Unattended	120	25		60	2				
298	(at) VALLEY ROAD SUBSTATION		Unattended	125	69	15	19	3				
299	(au) VALLEY ROAD SUBSTATION		Unattended	120	25		47	1				
300	(av) VALLEY ROAD SUBSTATION		Unattended	120	25	7	47	1				
301	(aw) VALLEY ROAD SUBSTATION		Unattended	24	4		6	1				
302	(ax) VALLEY ROAD SUBSTATION		Unattended	25						Capacitor	1	8
303	(ay) WINNEMUCCA SUBSTATION		Unattended	120	25		28	1				
304	(az) WINNEMUCCA SUBSTATION		Unattended	125	63	14	39	1				
305	(ba) WINNEMUCCA SUBSTATION		Unattended	125	63	14	75	1				
306	(bb) WINNEMUCCA SUBSTATION		Unattended	120						Capacitor	1	15
307	ALPINE SWITCHING STATION	Transmission	Unattended	230								
308	BANNOCK SUBSTATION	Transmission	Unattended	120						Capacitor	1	20
309	BELL CREEK SUBSTATION	Transmission	Unattended	120								
310	BELL CREEK SUBSTATION	Transmission	Unattended	120						Capacitor	1	12
311	BELL CREEK SUBSTATION	Transmission	Unattended	120						Capacitor	1	36
312	COMSTOCK MEADOWS SUBSTATION	Transmission	Unattended	120								
313	CORTEZ SWITCH SUBSTATION	Transmission	Unattended	115	14		25	1				
314	CROOK ROAD SUBSTATION	Transmission	Unattended	60								
315	DONNER SUMMIT SUBSTATION	Transmission	Unattended	120								
316	DOVE SUBSTATION	Transmission	Unattended	120								
317	DRESSER MINERAL SWITCH SUBSTATION	Distribution	Unattended	60								
318	DUN GLEN SUBSTATION	Transmission	Unattended	120								
319	IMLAY SWITCH SUBSTATION	Transmission	Unattended	65								
320	IZZENHOOD SUBSTATION	Transmission	Unattended	120								
321	JERRITT SWITCH SUBSTATION	Transmission	Unattended	120								
322	KAISER SWITCH SUBSTATION	Transmission	Unattended	120								
323	MARBLE SUBSTATION	Transmission	Unattended	60								
324	NIGHTINGALE SUBSTATION	Distribution	Unattended	120								
325	OLINGHOUSE SUBSTATION	Transmission	Unattended	345						Line Reactor	1	35
326	OSCEOLA SUBSTATION	Transmission	Unattended	230								
327	PAH RAH SUBSTATION	Transmission	Unattended	120								
328	PURGATORY SUBSTATION	Distribution	Unattended	60								
329	RAGTOWN SUBSTATION	Distribution	Unattended	60								

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)
330	STAR PEAK SUBSTATION	Transmission	Unattended	120								
331	TABLE MOUNTAIN SUBSTATION	Transmission	Unattended	120								
332	TENABO SWITCHING STATION	Transmission	Unattended	120								
333	THUNDER MOUNTAIN SWITCHING STATION	Distribution	Unattended	60								
334	TROLLEY SWITCH STATION	Transmission	Unattended	120								
335	WASSUK	Transmission	Unattended	120								
336	WILD HORSE SUBSTATION	Transmission	Unattended	120								
337	Total			39,412	8,455	1,027	9,412	311	2		69	1,262
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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: 04/17/2025	Year/Period of Report End of: 2024/ 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.
(v) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(w) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(x) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(y) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(z) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(aa) Concept: SubstationNameAndLocation
Transmission and distribution substation.

[illegible]

Capacity Summary by Function		Total Capacity in MVA
Distribution		2916
Transmission		4269
Transmission & Distribution		2202
Switching Stations		25
		9412
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: 04/17/2025	Year/Period of Report End of: 2024/ 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	2,618,857	
3	Salaries Overheads	NV Energy, Inc.	920,926,408	2,172,957	
4	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921,931	89,656	
5	Administrative services under the IASA	NV Energy, Inc.	923	9,050,431	
6	N.V Energy, Inc. Subtotal			13,931,901	
7	A & G Salaries	Nevada Power Company	920	16,872,762	
8	Salaries Overheads	Nevada Power Company	920,926,408	13,231,219	
9	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	805,207	
10	Administrative services under the IASA	Nevada Power Company	923	101,169	
11	Nevada Power Company Subtotal			31,010,357	
12	Administrative services under the IASA	Berkshire Hathaway Energy Company	426,923	2,004,946	
13	Administrative services under the IASA	MidAmerican Energy Company	426,923	1,948,012	
14	Administrative services under the IASA	PacifiCorp	923	484,950	
15	Administrative services under the IASA	Northern Natural Gas	923	65,722	
16	Grand Total			49,445,888	
19					
20	Non-power Goods or Services Provided for Affiliated				
21	A & G Salaries	NV Energy, Inc.	920	1,446,803	
22	Salaries Overheads	NV Energy, Inc.	920,926,408	1,310,179	
23	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921	45,328	
24	Administrative services under the IASA	NV Energy, Inc.	923	39	
25	NV Energy, Inc. Subtotal			2,802,349	
26	A & G Salaries	Nevada Power Company	920	10,598,330	
27	Salaries Overheads	Nevada Power Company	920,926,408	8,390,620	
28	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	320,982	
29	Administrative services under the IASA	Nevada Power Company	923	3,788	
30	Nevada Power Company Subtotal			19,313,720	
31	Administrative services under the IASA	Berkshire Hathaway Energy Company	923	183	
32	Administrative services under the IASA	BHE Compression Service LLC	923	9	
33	Administrative services under the IASA	BHE GT&S	923	486	
34	Administrative services under the IASA	Kern River Gas Tansmission Company	923	64	
35	Administrative services under the IASA	MidAmerican Energy Company	923	37,973	
36	Administrative services under the IASA	BHE Renewables LLC	923	310	
37	Administrative services under the IASA	Northern Natural Gas	923	270	
38	Administrative services under the IASA	PacifiCorp	923	146,655	
39	Administrative services under the IASA	BHE US Transmission LLC	923	16	
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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)
40	Administrative services under the IASA	BHE Pipeline Group LLC	923	3
41	Administrative services under the IASA	BHE Montana	923	13
42	Grand Total			22,302,051
43	(b) Master Service Agreement			
44	(b) Intercompany Administrative Services Agreement			
42				
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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: 04/17/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfNonPowerGoodOrService	
Charges to and from NV Energy, Nevada Power Company and Sierra Pacific Power Company result from direct charges as well as common costs that are allocated using various methodologies. These charges are governed by a Master Service Agreement see below for definition of allocations.	
EXHIBIT II — Master Service Agreement	
Function	Allocation Factors
Accounting	Equity Ratio/ Composite Ratio
Administrative Support	Equity Ratio/ Composite Ratio
Business Support Services	Equity Ratio/ Composite Ratio
Community and Economic Development	Composite Ratio
Corporate Communications	Equity Ratio/ Composite Ratio
Credit & Risk Management	Equity Ratio/ Composite Ratio
Customer Services	Customer Ratio/Meter Ratio
Design Engineering	Payroll Ratio
Bulk Power Transport	Payroll Ratio
Environmental	Payroll Ratio
Executive/Senior Management	Equity Ratio/ Composite Ratio
Facilities and Real Estate	Equity Ratio/ Composite Ratio
Finance and Treasury	Equity Ratio/ Composite Ratio
Generation Support Services	Payroll Ratio
Governmental Affairs	Composite Ratio/Payroll Ratio
Human Resources	Composite Ratio
	Payroll Ratio
	Equity Ratio
Information Systems	Equity Ratio/ Composite Ratio
Internal Audit	Equity Ratio/ Composite Ratio
Legal	Equity Ratio/ Composite Ratio
Rates and Regulation	Composite Ratio/Payroll Ratio
Renewable Energy Services	Payroll Ratio
Resource Optimization	Payroll Ratio
Shareholder Relations	Equity Ratio
Substation Engineering and Support	Payroll Ratio
Supply Chain	Equity Ratio/ Composite Ratio
Transmission Support Services	Payroll Ratio
Transportation	Composite Ratio
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.
(b) Concept: DescriptionOfNonPowerGoodOrService	
This footnote applies to all occurrences of "Administrative services under the IASA" on page 429. "IASA" is the Intercompany Administrative Services Agreement between Berkshire Hathaway Energy Company("BHE") and its subsidiaries. Amounts which are chargeable to or from another affiliate are assigned first by coding to the specific affiliate. These charges are based on actual labor, benefits and operational costs incurred. Amounts not directly assignable to an individual affiliate, such as work performed where multiple affiliates benefit, are assigned on the basis of allocations, as described below:Labor and Assets: An equal weighting of each company's labor and assets expressed as a percentage of the whole ((labor % + assets %) ÷ 2) determines the portion assigned to each company. Labor is 12 months ended through December of the prior year. Assets are total assets at December 31 of the prior year. Eight combinations of this allocator are used for allocating services that benefit different companies within the BHE organization.Legislative and Regulatory: The Legislative and Regulatory allocation is used to allocate costs incurred by BHE's legislative & regulatory groups. The legislative & regulatory groups work on a variety of legislative and regulatory subject matter for a select group of companies within the BHE organization. The Legislative and Regulatory allocation percentages are based on the legislative & regulatory groups' estimation of the time and resources spent on the selected companies.Information Technology Infrastructure: Allocates costs related to shared information technology infrastructure owned by the affiliate to other benefited affiliates based on an aggregation of various measures of usage of such infrastructure including storage capacity utilized, number of servers utilized, server processing times, etc.Employee Count: This allocator distributes costs to benefited affiliates based on employee counts at such affiliates as of the prior year end.Processes: This allocator distributes costs of electronic data interchange software and services based on the process count within each affiliate using such software or services.Oracle Users: This allocator distributes costs of Oracle software and services based on the number of employees within each affiliate using such software and services.Plant: This allocator distributes costs of managing the corporate insurance function based on assets for each affiliate.	