

THIS FILING IS

Item 1: An Initial (Original) Submission OR 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: 2025/ Q4

GENERAL INFORMATION

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.

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:

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

What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

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

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

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

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

The CPA Certification Statement should:

Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and

Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

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

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

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

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

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

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended 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

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.

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:

'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

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.

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>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

When to Submit

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

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

FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

Where to Send Comments on Public Reporting Burden.

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

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

GENERAL INSTRUCTIONS

Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

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

foregoing. It shall not include 'municipalities, as hereinafter defined;

'Person' means an individual or a corporation;

'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;

'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;

"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

'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.

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: 2025/ 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) 05/14/2026

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) 05/14/2026
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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	<u>Identification</u>	1	
	<u>List of Schedules</u>	2	
1	<u>General Information</u>	101	
2	<u>Control Over Respondent</u>	102	
3	<u>Corporations Controlled by Respondent</u>	103	
4	<u>Officers</u>	104	
5	<u>Directors</u>	105	
6	<u>Information on Formula Rates</u>	106	NA
7	<u>Important Changes During the Year</u>	108	
8	<u>Comparative Balance Sheet</u>	110	
9	<u>Statement of Income for the Year</u>	114	
10	<u>Statement of Retained Earnings for the Year</u>	118	
12	<u>Statement of Cash Flows</u>	120	
12	<u>Notes to Financial Statements</u>	122	
13	<u>Statement of Accum Other Comp Income, Comp Income, and Hedging Activities</u>	122a	
14	<u>Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep</u>	200	
15	<u>Nuclear Fuel Materials</u>	202	NA
16	<u>Electric Plant in Service</u>	204	
17	<u>Electric Plant Leased to Others</u>	213	None
18	<u>Electric Plant Held for Future Use</u>	214	
19	<u>Construction Work in Progress-Electric</u>	216	
20	<u>Accumulated Provision for Depreciation of Electric Utility Plant</u>	219	
21	<u>Investment of Subsidiary Companies</u>	224	
22	<u>Materials and Supplies</u>	227	
23	<u>Allowances and Environmental Credits</u>	228	

24	<u>Extraordinary Property Losses</u>	230a	None
25	<u>Unrecovered Plant and Regulatory Study Costs</u>	230b	None
26	<u>Transmission Service and Generation Interconnection Study Costs</u>	231	
27	<u>Other Regulatory Assets</u>	232	
28	<u>Miscellaneous Deferred Debits</u>	233	
29	<u>Accumulated Deferred Income Taxes</u>	234	
30	<u>Capital Stock</u>	250	
31	<u>Other Paid-in Capital</u>	253	
32	<u>Capital Stock Expense</u>	254b	None
33	<u>Long-Term Debt</u>	256	
34	<u>Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax</u>	261	
35	<u>Taxes Accrued, Prepaid and Charged During the Year</u>	262	
36	<u>Accumulated Deferred Investment Tax Credits</u>	266	
37	<u>Other Deferred Credits</u>	269	
38	<u>Accumulated Deferred Income Taxes-Accelerated Amortization Property</u>	272	NA
39	<u>Accumulated Deferred Income Taxes-Other Property</u>	274	
40	<u>Accumulated Deferred Income Taxes-Other</u>	276	
41	<u>Other Regulatory Liabilities</u>	278	
42	<u>Electric Operating Revenues</u>	300	
43	<u>Regional Transmission Service Revenues (Account 457.1)</u>	302	None
44	<u>Sales of Electricity by Rate Schedules</u>	304	
45	<u>Sales for Resale</u>	310	
46	<u>Electric Operation and Maintenance Expenses</u>	320	
47	<u>Purchased Power</u>	326	
48	<u>Transmission of Electricity for Others</u>	328	
49	<u>Transmission of Electricity by ISO/RTOs</u>	331	NA
50	<u>Transmission of Electricity by Others</u>	332	
51	<u>Miscellaneous General Expenses-Electric</u>	335	
52	<u>Depreciation and Amortization of Electric Plant (Account 403, 404, 405)</u>	336	
53	<u>Regulatory Commission Expenses</u>	350	
54	<u>Research, Development and Demonstration Activities</u>	352	
55	<u>Distribution of Salaries and Wages</u>	354	

56	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	
63.1	Renewable Generating Plant Statistics	404	
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)		
	Stockholders' Reports Check appropriate box: <input checked="" type="checkbox"/> Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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GENERAL INFORMATION

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

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) Yes
(2) No

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CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
NV Energy, Inc. owns 100% of Sierra Pacific Power Company's common stock. NVE Holdings, LLC owns 100% of NV Energy, Inc. common stock. Berkshire Hathaway Energy Company owns 100% of the membership interests of NVE Holdings, LLC. Berkshire Hathaway Inc. owns 100% of BHE's voting common stock.			

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CORPORATIONS CONTROLLED BY RESPONDENT

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

Definitions

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

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Silver State Property Holdings, LLC	Evaluation of Electric Project	100	

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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	(a) Executive Officers for the year ended December 31, 2025				
2	President and Chief Executive Officer	Douglas Cannon	570,000		2025-05-20
3	President and Chief Executive Officer (Formerly Senior VP, General Counsel, Corporate Secretary, Customer Services, and Chief Compliance Officer)	Brandon Barkhuff	525,000	2025-05-21	
4	Exec VP, Business Development and External Relations	Anthony Sanchez III	410,000		
5	Senior VP, Regulatory and Resource Planning	Shawn Elicegui	357,000	2025-05-05	
6	Senior VP, Energy Delivery	Jesse Murray	331,500		
7	Senior VP, HR, Safety and Corporate Services	Jennifer Oswald	326,500		
8	VP, Projects	William Fale	316,200	2025-03-10	
9	VP, General Counsel, Corporate Secretary, Government Relations, and Chief Compliance Officer (Formerly VP, Government & Ext Relations)	Ryan Bellows	300,000	2025-07-06	
10	VP, Chief Financial Officer	Michael Behrens	285,000		
11	VP, Generation	Jason Hammons	256,250		
12	VP, Environment Services & Land Management (Formerly Director of Environmental Remediation)	Mathew Johns	244,500	2025-05-21	
13	VP, Resource Optimization	Michael Holland	225,500		
14	Treasurer	Catalin "Adrian" Cacuci	220,000		

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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.

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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, 2025:			
2	^(a) Douglas A. Cannon - President and Chief Executive Officer	6226 W. Sahara Ave., Las Vegas, NV 89146		true
3	^(b) Brandon M. Barkhuff - President and Chief Executive Officer	6226 W. Sahara Ave., Las Vegas, NV 89146	true	true
4	Anthony F. Sanchez III - Exec VP, Business Development and External Relations	6226 W. Sahara Ave., Las Vegas, NV 89146	true	
5	Jennifer L. Oswald - Senior VP, HR, Safety and Corporate Services	6226 W. Sahara Ave., Las Vegas, NV 89146	true	
6	Jesse E. Murray - Senior VP, Energy Delivery	6100 Neil Road, Reno, NV 89511	true	
7	^(c) Ryan Bellows - VP, General Counsel, Corporate Secretary, Government Relations, and Chief Compliance Officer	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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: NameAndTitleOfDirector

Effective May 20, 2025, Doug Cannon departed from his role as President and Chief Executive Officer.

(b) Concept: NameAndTitleOfDirector

Effective May 20, 2025, Brandon Barkhuff departed from his role as Senior Vice President, General Counsel, Corporate Secretary, Customer Services, and Chief Compliance Officer. Effective May 21, 2025, Brandon Barkhuff was named President and Chief Executive Officer.

(c) Concept: NameAndTitleOfDirector

Effective July 6, 2025, Ryan Bellows was named Vice President, General Counsel, Corporate Secretary, Government Relations, and Chief Compliance Officer.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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IMPORTANT CHANGES DURING THE QUARTER/YEAR

Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on 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.
11. (Reserved.)
12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page.
13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. None.
3. None.
4. None.
5. None.
6. Refer to Page 122, 'Short-term Debt and Credit Facilities' and 'Long-term Debt' of Notes to Financial Statements in this FERC Form 1 for information regarding financial proceedings affecting Sierra Pacific Power Company.
7. None.
8. None.
9. Refer to Page 122, 'Commitments and Contingencies' 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 March 10, 2025, William "Tua" Fale was named Vice President, Projects. Effective May 5, 2025, Shawn EliceGUI was named Senior Vice President, Regulation and Resource Planning. Effective May 20, 2025, Douglas Cannon departed from the role of President and Chief Executive Officer. Effective May 20, 2025, Brandon Barkhuff departed from the role of Senior Vice President, General Counsel, Corporate Secretary, Customer Services, and Chief Compliance Officer. Effective May 21, 2025, Brandon Barkhuff was named President and Chief Executive Officer. Effective July 6, 2025, Ryan Bellows was named Vice President, General Counsel, Corporate Secretary and Government Relations.
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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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	6,407,416,667	5,961,707,449
3	Construction Work in Progress (107)	200	2,060,264,199	801,291,112
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		8,467,680,866	6,762,998,561
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,494,018,448	2,414,371,884
6	Net Utility Plant (Enter Total of line 4 less 5)		5,973,662,418	4,348,626,677
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)		5,973,662,418	4,348,626,677
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		17,735	190,714
19	(Less) Accum. Prov. for Depr. and Amort. (122)		426	10,916
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224	(5,852)	(8,706)
23	Noncurrent Portion of Allowances and Environmental Credits	228		
24	Other Investments (124)		7,948,685	7,431,001
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		78,689,041	70,810,864

29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)		73,745	526,596
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		86,722,928	78,939,553
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		(8,453,993)	4,951,856
36	Special Deposits (132-134)		13,243	22,868
37	Working Fund (135)			
38	Temporary Cash Investments (136)		13,942,207	12,110,979
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		35,497,393	46,205,460
41	Other Accounts Receivable (143)		13,800,661	15,168,278
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,564,407	4,505,462
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		197,524,570	2,229,792
45	Fuel Stock (151)	227	278,796	30,574,639
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	149,704,202	129,561,200
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		
52	Allowances and Environmental Credits (158.1, 158.2, 158.3, and 158.4)	228		
53	(Less) Noncurrent Portion of Allowances and Environmental Credits	228		
54	Stores Expense Undistributed (163)	227	40,470	(79,015)
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		809,716	837,853
57	Prepayments (165)		20,175,462	56,863,944
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			

61	Accrued Utility Revenues (173)		74,358,115	84,429,050
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		698,884	671,313
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		73,745	526,596
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)		496,751,574	378,516,159
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		15,331,038	11,263,395
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	199,345,925	281,940,382
73	Prelim. Survey and Investigation Charges (Electric) (183)		805,531	575,143
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		(73,179)	415,412
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	91,009,516	75,493,315
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Required Debt (189)		9,370,086	10,298,494
82	Accumulated Deferred Income Taxes (190)	234	302,085,160	291,014,473
83	Unrecovered Purchased Gas Costs (191)		(37,648,345)	(41,996,248)
84	Total Deferred Debits (lines 69 through 83)		580,225,732	629,004,366
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		7,137,362,652	5,435,086,755

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	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	2,370,831,103	1,535,821,103
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	421,140,734	375,121,193
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(75,852)	(68,706)
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(726,468)	(632,593)
16	Total Proprietary Capital (lines 2 through 15)		2,981,664,290	2,100,735,770
17	LONG-TERM DEBT			
18	Bonds (221)	256	2,095,422,000	343,680,000
19	(Less) Reacquired Bonds (222)	256	108,700,000	108,700,000
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256	0	1,301,742,000
22	Unamortized Premium on Long-Term Debt (225)		3,349,683	3,640,960
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,397,904	2,584,999
24	Total Long-Term Debt (lines 18 through 23)		1,987,673,779	1,537,777,961
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		104,281,502	105,769,481
27	Accumulated Provision for Property Insurance (228.1)			

28	Accumulated Provision for Injuries and Damages (228.2)		3,284,351	3,473,124
29	Accumulated Provision for Pensions and Benefits (228.3)		4,717,898	6,242,671
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)		741,712	646,159
32	Long-Term Portion of Derivative Instrument Liabilities		3,987,598	398,142
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		11,326,318	11,029,328
35	Total Other Noncurrent Liabilities (lines 26 through 34)		128,339,379	127,558,905
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		578,923,229	285,417,604
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		207,489,963	126,508,467
41	Customer Deposits (235)		44,426,178	41,971,157
42	Taxes Accrued (236)	262	6,473,561	3,013,737
43	Interest Accrued (237)		19,861,104	18,632,714
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		8,915,022	11,627,638
48	Miscellaneous Current and Accrued Liabilities (242)		(1,342,761)	15,499,896
49	Obligations Under Capital Leases-Current (243)		10,625,103	10,832,872
50	Derivative Instrument Liabilities (244)		12,010,782	14,279,671
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		3,987,598	398,142
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)		883,394,583	527,385,614
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		142,847,426	41,883,006
57	Accumulated Deferred Investment Tax Credits (255)	266	882,693	969,112
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	78,023,580	103,518,740

60	Other Regulatory Liabilities (254)	278	243,895,496	336,489,508
61	Unamortized Gain on Reacquired Debt (257)		80,426	88,777
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		650,205,553	629,158,163
64	Accum. Deferred Income Taxes-Other (283)		40,355,447	29,521,199
65	Total Deferred Credits (lines 56 through 64)		1,156,290,621	1,141,628,505
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		7,137,362,652	5,435,086,755

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: OtherLongTermDebt

Certain accounts were regrouped from line item 224 into 221, following a revised interpretation of the FERC requirements for its bonds. Prior periods were not restated.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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

Do not report fourth quarter data in columns (e) and (f)

Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

Use page 122 for important notes regarding the statement of income for any account thereof.

Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.

Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.

Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.

Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.

If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	1,128,057,241	1,295,183,380			1,000,552,725	1,110,677,033	127,504,516	184,506,347		
3	Operating Expenses											
4	Operation Expenses (401)	320	687,222,319	895,217,884			607,116,332	748,127,255	80,105,987	147,090,899		
5	Maintenance Expenses (402)	320	41,347,956	31,439,053			38,607,217	29,418,983	2,740,739	2,019,800		
6	Depreciation Expense (403)	336	133,278,879	148,727,239			116,272,301	131,894,894	17,006,578	16,832,345		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	671	(671)			606	(671)	65			
8	Amort. & Depl. of Utility Plant (404-405)	336	18,520,561	17,192,302			17,060,179	15,387,183	1,460,382	1,805,119		
9	Amort. of Utility Plant Acq. Adj. (406)	336	(68,869)	(68,869)			(68,869)	(68,869)				

77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		146,012,395	85,263,130								

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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)
	<u>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</u>			
1	<u>Balance-Beginning of Period</u>		368,179,193	482,863,712
2	<u>Changes</u>			
3	<u>Adjustments to Retained Earnings (Account 439)</u>			
4	<u>Adjustments to Retained Earnings Credit</u>			
4.1	<u>Adjustments to Retained Earnings Credit</u>			
9	<u>TOTAL Credits to Retained Earnings (Acct. 439)</u>			
10	<u>Adjustments to Retained Earnings Debit</u>			
10.1	<u>Adjustments To Retained Earnings Debit</u>			
15	<u>TOTAL Debits to Retained Earnings (Acct. 439)</u>			
16	<u>Balance Transferred from Income (Account 433 less Account 418.1)</u>		146,019,541	85,315,481
17	<u>Appropriations of Retained Earnings (Acct. 436)</u>			
22	<u>TOTAL Appropriations of Retained Earnings (Acct. 436)</u>			
23	<u>Dividends Declared-Preferred Stock (Account 437)</u>			
29	<u>TOTAL Dividends Declared-Preferred Stock (Acct. 437)</u>			
30	<u>Dividends Declared-Common Stock (Account 438)</u>			
30.1	<u>Dividends</u>		(100,000,000)	(200,000,000)
36	<u>TOTAL Dividends Declared-Common Stock (Acct. 438)</u>		(100,000,000)	(200,000,000)
37	<u>Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings</u>			
38	<u>Balance - End of Period (Total 1,9,15,16,22,29,36,37)</u>		414,198,734	368,179,193
39	<u>APPROPRIATED RETAINED EARNINGS (Account 215)</u>			

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)		421,140,734	375,121,193
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)		(68,706)	(16,355)
50	Equity in Earnings for Year (Credit) (Account 418.1)		(7,146)	(52,351)
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)		(75,852)	(68,706)

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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STATEMENT OF CASH FLOWS

- 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.
- 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.
- 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.
- 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)	146,012,395	85,263,130
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	151,731,242	165,850,001
5	Amortization of (Specify) (footnote details)		
5.1	Unamortized (Gain) loss on Reacquired Debt	920,058	962,689
5.2	Deferred Energy Costs	(32,913,731)	162,630,232
8	Deferred Income Taxes (Net)	844,769	(48,646,239)
9	Investment Tax Credit Adjustment (Net)	(86,419)	(222,099)
10	Net (Increase) Decrease in Receivables	(176,089,213)	42,778,029
11	Net (Increase) Decrease in Inventory	10,061,494	(43,903,855)
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	213,700,837	114,418,541
14	Net (Increase) Decrease in Other Regulatory Assets	44,026,963	19,143,151
15	Net Increase (Decrease) in Other Regulatory Liabilities	699,404	3,013,513
16	(Less) Allowance for Other Funds Used During Construction	57,454,538	21,509,051
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net Increase (Decrease) in Other Liabilities	(45,647,139)	41,339,924
18.2	Net Increase (Decrease) in Accrued Taxes and Interest	4,688,214	(2,292,034)
18.3	Net (Increase) Decrease in Prepayments	38,417,588	(36,893,355)
18.4	Net (Increase) Decrease in Other Assets	(19,359,130)	(9,093,661)
18.5	Net (Increase) Decrease in Regulatory Asset for Pension Plan	7,545,864	2,799,195

18.6	<u>Change in Pension and Benefit Assets/Liabilities</u>	(2,528,858)	(9,915,526)
18.7	<u>Net (Increase) Decrease in Accumulated Other Comprehensive Income</u>	(93,875)	57,705
22	<u>Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)</u>	284,475,925	465,780,290
24	<u>Cash Flows from Investment Activities:</u>		
25	<u>Construction and Acquisition of Plant (including land):</u>		
26	<u>Gross Additions to Utility Plant (less nuclear fuel)</u>	(1,712,543,420)	(707,750,944)
27	<u>Gross Additions to Nuclear Fuel</u>		
28	<u>Gross Additions to Common Utility Plant</u>		
29	<u>Gross Additions to Nonutility Plant</u>	162,489	171,274
30	<u>(Less) Allowance for Other Funds Used During Construction</u>	(57,454,538)	(21,509,051)
31	<u>Other (provide details in footnote):</u>		
31.1	<u>Non Cash Changes to Utility Plant</u>		
31.2	<u>Customer Advances for Construction</u>	100,964,420	5,892,559
31.3	<u>Contributions in Aid of Construction</u>	14,834,454	11,216,270
34	<u>Cash Outflows for Plant (Total of lines 26 thru 33)</u>	(1,539,127,519)	(668,961,790)
36	<u>Acquisition of Other Noncurrent Assets (d)</u>		
37	<u>Proceeds from Disposal of Noncurrent Assets (d)</u>	235,479	
39	<u>Investments in and Advances to Assoc. and Subsidiary Companies</u>	(2,854)	2,351
40	<u>Contributions and Advances from Assoc. and Subsidiary Companies</u>		
41	<u>Disposition of Investments in (and Advances to)</u>		
42	<u>Disposition of Investments in (and Advances to) Associated and Subsidiary Companies</u>		
44	<u>Purchase of Investment Securities (a)</u>		
45	<u>Proceeds from Sales of Investment Securities (a)</u>		943,500
46	<u>Loans Made or Purchased</u>		
47	<u>Collections on Loans</u>		
49	<u>Net (Increase) Decrease in Receivables</u>		
50	<u>Net (Increase) Decrease in Inventory</u>		
51	<u>Net (Increase) Decrease in Allowances and Environmental Credits Held for Speculation</u>		
52	<u>Net Increase (Decrease) in Payables and Accrued Expenses</u>		
53	<u>Other (provide details in footnote):</u>		
53.1	<u>Proceeds from Sale of Utility Assets</u>		
53.2	<u>Proceeds from Other Investments</u>		

57	<u>Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)</u>	(1,538,894,894)	(668,015,939)
59	<u>Cash Flows from Financing Activities:</u>		
60	<u>Proceeds from Issuance of:</u>		
61	<u>Long-Term Debt (b)</u>	450,000,000	234,980,000
62	<u>Preferred Stock</u>		
63	<u>Common Stock</u>		
64	<u>Other (provide details in footnote):</u>		
64.1	<u>Contributions from parent</u>	835,010,000	150,050,000
66	<u>Net Increase in Short-Term Debt (c)</u>		
67	<u>Other (provide details in footnote):</u>		
67.1	<u>Net (repayments of) proceeds from Notes Payable to Associated Companies</u>		
70	<u>Cash Provided by Outside Sources (Total 61 thru 69)</u>	1,285,010,000	385,030,000
72	<u>Payments for Retirement of:</u>		
73	<u>Long-term Debt (b)</u>		
74	<u>Preferred Stock</u>		
75	<u>Common Stock</u>		
76	<u>Other (provide details in footnote):</u>		
76.1	<u>Payments for Finance Lease Obligations</u>	(8,595,971)	(8,090,100)
76.2	<u>Deferred Financing and Debt Issuance Costs</u>	(4,840,687)	(2,014,641)
76.3	<u>Payments for Notes Payable to Associated Companies</u>		
76.4	<u>CIAC Refundable Dollars</u>	68,448,660	
78	<u>Net Decrease in Short-Term Debt (c)</u>		
80	<u>Dividends on Preferred Stock</u>		
81	<u>Dividends on Common Stock</u>	(100,000,000)	(200,000,000)
83	<u>Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)</u>	1,240,022,002	174,925,259
85	<u>Net Increase (Decrease) in Cash and Cash Equivalents</u>		
86	<u>Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)</u>	(14,396,967)	(27,310,390)
88	<u>Cash and Cash Equivalents at Beginning of Period</u>	24,390,140	51,700,530
90	<u>Cash and Cash Equivalents at End of Period</u>	9,993,173	24,390,140

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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NOTES TO FINANCIAL STATEMENTS

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

**SIERRA PACIFIC POWER COMPANY AND SUBSIDIARIES
NOTES TO FINANCIAL STATEMENTS**

General

The notes below have been excerpted from Sierra Pacific Power Company's Item 8 of Berkshire Hathaway Energy Company's ("BHE") Quarterly Report on Form 10-K for the year ended December 31, 2025 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 headquartered in Iowa that has investments in subsidiaries principally engaged in energy businesses. BHE is a wholly owned subsidiary of Berkshire Hathaway Inc. ("Berkshire Hathaway").

Summary of Significant accounting policies

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 accounting principles generally accepted in the United States of America ("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

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 of December 31, 2025 and December 31, 2024, as presented on 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,	
	2025	2024
Cash (131)	\$ (8)	\$ 5
Temporary cash investments (136)	13	12
Total cash and cash equivalents	5	17
Restricted cash and cash equivalents (128)	5	7
Total cash and cash equivalents and restricted cash and cash equivalents	<u>\$ 10</u>	<u>\$ 24</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):

	2025	2024
Beginning balance	\$ 4	\$ 3
Charged to operating costs and expenses, net	3	4
Write-offs, net	(5)	(3)
Ending balance	<u>\$ 2</u>	<u>\$ 4</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 risks. 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 Operations.

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 \$150 million and \$129 million as of December 31, 2025 and 2024, respectively, and fuel, which includes coal stock, stored natural gas and fuel oil, totaling \$1 million and \$32 million as of December 31, 2025 and 2024, 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 noncurrent 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 Operations. The rate applied to construction costs is the lower of the PUCN allowed rate of return and rates computed based on guidelines set forth by the Federal Energy Regulatory Commission ("FERC"). After construction is completed, Sierra Pacific is permitted to earn a return on these costs as a component of the related assets, as well as recover these costs through depreciation expense over the useful lives of the related assets. Sierra Pacific's AFUDC rate used during 2025 and 2024 was 7.38% and 7.06%, respectively, for electric, 7.31% and 6.14%, respectively, for natural gas and 7.38% and 7.06%, 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 Operations. 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. Right-of-use assets are evaluated for impairment in line with Accounting Standards Codification ("ASC") Topic 360, "Property, Plant and Equipment" when a triggering event has occurred.

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 Operations.

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, 2025 and 2024, trade receivables, net on the Balance Sheets relate substantially to Customer Revenue, including unbilled revenue of \$75 million and \$84 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, 2025, up to February 27, 2026, the date that Nevada Power's GAAP financial statements were issued, and has updated such evaluation for disclosure purposes through May 14, 2026.

In January 2026, Sierra Pacific received contributions from NV Energy, Inc. of \$300 million.

In March 2026, Sierra Pacific issued \$600 million of its 6.375% Fixed-to-Fixed Reset Rate Junior Subordinated Notes due September 2056. Sierra Pacific will pay interest on the junior subordinated notes at a rate of 6.375% through September 2031, subject to a reset every five years not to reset below 6.375%.

In April 2026, Sierra Pacific repaid \$10 million of its tax-exempt \$30 million of Humboldt County Pollution Control Refunding Revenue Bonds, Series 2016B, due 2029, previously included in long-term debt.

In May 2026, Sierra Pacific repaid \$400 million of its 2.60% General and Refunding Mortgage Notes, Series U, at maturity.

No other events occurred subsequent to December 31, 2025 that require adjustment to, or disclosure in, the accompanying financial statements.

Property, Plant and Equipment, Net

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

	Depreciable Life	2025		2024	
Utility plant:					
Generation	25 - 70 years	\$	1,413	\$	1,339
Transmission	50 - 76 years		1,321		1,071
Electric distribution	20 - 76 years		2,298		2,224
Electric intangible plant and other	5 - 65 years		189		254
Natural gas distribution	35 - 70 years		591		563
Natural gas intangible plant and other	5 - 65 years		19		18
Common other	5 - 65 years		461		377
Utility plant			6,292		5,846
Accumulated depreciation and amortization			(2,296)		(2,208)
			3,996		3,638
Construction work-in-progress			2,060		801
Property, plant and equipment, net		\$	6,056	\$	4,439

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, 2025 and 2024 was 2.7% and 3.1%, respectively. Sierra Pacific is required to file a utility plant depreciation study every six years as a companion filing with the triennial general rate review filings. The most recent study was filed in 2022 and the approved rates were effective January 1, 2023.

Construction work-in-progress is primarily related to the construction of regulated assets mainly related to the costs associated with the 400-MW solar photovoltaic facility with additional 400-MW of co-located battery storage being developed in Churchill County, Nevada and the Greenlink Nevada transmission expansion project that is being developed in western and northern Nevada.

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 Operations 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, 2025 (dollars in millions):

	Sierra Pacific's Share	Utility Plant	Accumulated Depreciation	Construction Work-in-Progress
Valmy Nos. 1 and 2	50 %	\$ 448	\$ 373	\$ 21
ON Line Transmission Line	6 %	40	13	30
Valmy Transmission	50 %	2	2	—
Total		\$ 490	\$ 388	\$ 51

Leases

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

	2025	2024
Right-of-use assets:		
Operating leases	\$ 16	\$ 15
Finance leases	98	99
Total right-of-use assets	\$ 114	\$ 114
Lease liabilities:		
Operating leases	\$ 16	\$ 15
Finance leases	99	102
Total lease liabilities	\$ 115	\$ 117

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

	2025	2024
Variable	\$ 97	\$ 100
Operating	2	2
Finance:		
Amortization	5	5
Interest	7	8
Total lease costs	<u>\$ 111</u>	<u>\$ 115</u>

Weighted-average remaining lease term (years):

Operating leases	21.1	23.8
Finance leases	24.2	26.2

Weighted-average discount rate:

Operating leases	5.0 %	5.0 %
Finance leases	8.3 %	8.4 %

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

	2025	2024
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	(9)	(8)
Right-of-use assets obtained in exchange for lease liabilities:		
Operating leases	\$ 2	\$ 1
Finance leases	3	5

Sierra Pacific has the following remaining lease commitments as of December 31, 2025 (in millions):

	Operating	Finance	Total
2026	\$ 1	\$ 17	\$ 18
2027	1	15	16
2028	1	15	16
2029	2	10	12
2030	1	10	11
Thereafter	21	115	136
Total undiscounted lease payments	<u>27</u>	<u>182</u>	<u>209</u>
Less - amounts representing interest	(11)	(83)	(94)
Lease liabilities	<u>\$ 16</u>	<u>\$ 99</u>	<u>\$ 115</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 \$109 million and \$114 million were included on the Balance Sheets as of December 31, 2025 and 2024, respectively, for these leases. See Summary of Significant Accounting Policies Note for further discussion of Sierra Pacific's remaining lease obligations.

Regulatory Matters

Regulatory Assets

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

	Weighted Average Remaining Life	2025	2024
Natural disaster protection plan	1 year	\$ 65	\$ 90

Merger costs from 1999 merger	20 years	54	57
Employee benefit plans ⁽¹⁾	7 years	37	45
Deferred operating costs	2 years	13	16
Other	Various	105	84
Total regulatory assets		<u>\$ 274</u>	<u>\$ 292</u>
Reflected as:			
Current assets		\$ 56	\$ 90
Noncurrent assets		218	202
Total regulatory assets		<u>\$ 274</u>	<u>\$ 292</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 \$149 million and \$131 million as of December 31, 2025 and 2024, 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	2025	2024
Cost of removal ⁽¹⁾	30 years	\$ 207	\$ 216
Deferred income taxes ⁽²⁾	Various	173	193
Deferred energy costs	1 year	44	86
Other	Various	39	27
Total regulatory liabilities		<u>\$ 463</u>	<u>\$ 522</u>
Reflected as:			
Current liabilities		\$ 72	\$ 106
Noncurrent liabilities		391	416
Total regulatory liabilities		<u>\$ 463</u>	<u>\$ 522</u>

(1) 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.

(2) 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.

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 Operations 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 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 possess. In addition, the application requests approval to collect the costs for the Policy in rates over a ten-year period. Hearings before the Commission concluded in June 2025. In July 2025, the PUCN issued an order that approved the application in part and denied the application in part. The PUCN found that \$1.0-\$1.5 billion in insurance coverage is a prudent range for the Nevada Utilities based on its wildfire risk profile and that the Nevada Utilities sufficiently supported its initial request for an additional \$500 million of excess insurance. However, the PUCN also determined that additional information is necessary to assess whether the self-insurance policy proposed by the Nevada Utilities is prudent under the circumstances and reasonable considering other options, if any. The Nevada Utilities filed the additional information requested by the PUCN in October 2025. The PUCN has set a hearing in April 2026 to assess the prudency of self-insurance.

Short-term Debt and Credit Facilities

Sierra Pacific has a \$400 million secured credit facility expiring in June 2028 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, 2025 and 2024, 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 both December 31, 2025 and 2024, Sierra Pacific had \$50 million 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	2025	2024
General and refunding mortgage securities:			
2.60% Series U, due 2026	\$ 400	\$ 400	\$ 399
6.75% Series P, due 2037	252	253	254
4.71% Series W, due 2052	250	248	248
5.90% Series 2023A, due 2054	400	394	394
Tax-exempt refunding revenue bond obligations:			
Fixed-rate series:			
3.55% Pollution Control Series 2016A, due 2029	20	20	20
3.55% Pollution Control Series 2016B, due 2029 ⁽¹⁾	30	29	29
3.625% Gas and Water Series 2016B, due 2036 ⁽²⁾	60	59	59
4.125% Water Facilities Series 2016C, due 2036 ⁽²⁾	30	29	30
4.125% Water Facilities Series 2016F, due 2036 ⁽²⁾	75	74	74
3.625% Water Facilities Series 2016G, due 2036 ⁽²⁾	20	20	20
Total long-term debt	<u>\$ 1,537</u>	<u>\$ 1,526</u>	<u>\$ 1,527</u>
Reflected as:			
Total long-term debt		<u>\$ 1,526</u>	<u>\$ 1,527</u>

(1) Subject to mandatory sinking fund redemption by Sierra Pacific in the principal amount of \$10 million in April 2026.

(2) Subject to mandatory purchase by Sierra Pacific in October 2029 at which date the interest rate may be adjusted.

Junior Subordinated Debt

Sierra Pacific's junior subordinated debt consists of the following, as of December 31 (dollars in millions):

	Par Value	2025	2024
6.20% JSN Series 2025A, due 2055 ⁽¹⁾	\$ 450	\$ 446	\$ —
Total junior subordinated debt - non current	<u>\$ 450</u>	<u>\$ 446</u>	<u>\$ —</u>

(1) Sierra Pacific will pay interest on the junior subordinated notes at a rate of 6.20% through December 2030, subject to a reset every five years.

Annual Repayments of Long-Term Debt

The annual repayments of long-term debt for the years beginning January 1, 2026 and thereafter, are as follows (in millions):

2026	\$	410
2027		—
2028		—
2029		40
2031 and thereafter		1,537
Total		1,987
Unamortized premium, discount and debt issuance cost		(15)
Total	\$	<u>1,972</u>

The issuance of General and Refunding Mortgage Securities by Sierra Pacific is subject to PUCN approval and is limited by available property and other provisions of the mortgage indentures. As of December 31, 2025, approximately \$5.6 billion (based on original cost) of Sierra Pacific's property was subject to the liens of the mortgages.

Income Taxes

Berkshire Hathaway includes BHE and its subsidiaries in its U.S. federal income tax return and BHE includes its subsidiaries in certain state income tax returns. Consistent with established regulatory practice, Sierra Pacific's provision for federal and state income tax has been computed on a stand-alone basis, and substantially all of its currently payable or receivable income tax is remitted to or received from BHE pursuant to a tax allocation agreement. Income before income tax expense as reported on the Statement of Operations, is all domestic.

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

	2025	2024
Current:		
Federal	\$ 18	\$ 59
State	—	—
Total	<u>18</u>	<u>59</u>
Deferred:		
Federal	1	(49)
Total	<u>1</u>	<u>(49)</u>
Investment tax credits	—	—
Total income tax expense	<u>\$ 19</u>	<u>\$ 10</u>

The following table presents income taxes paid, net of refunds, for the years ended December 31 (in millions):

	2025	2024
Jurisdiction:		
Federal	\$ 18	\$ 66
State	—	—
Total ⁽¹⁾	<u>\$ 18</u>	<u>\$ 66</u>

(1) Substantially all income taxes paid or (received) by Sierra Pacific are pursuant to a tax allocation agreement.

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:

	2025		2024	
	Amount	Percent	Amount	Percent
U.S federal statutory income tax rate	\$ 35	21.0 %	\$ 20	21.0 %
Other adjustments:				
Effects of ratemaking	(16)	(9.3)	(11)	(10.8)
Other	—	—	1	1.0
Effective income tax rate	<u>\$ 19</u>	<u>11.7 %</u>	<u>\$ 10</u>	<u>11.2 %</u>

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):

	2025	2024
Deferred income tax assets:		
Regulatory liabilities	\$ 65	\$ 60
Customer advances	37	24
Operating and finance leases	24	24
Unamortized contract value	3	3
Other	6	7
Total deferred income tax assets	<u>135</u>	<u>118</u>
Deferred income tax liabilities:		
Property-related items	(394)	(379)
Regulatory assets	(90)	(68)
Operating and finance leases	(24)	(24)
Other	(17)	(16)
Total deferred income tax liabilities	<u>(525)</u>	<u>(487)</u>
Net deferred income tax liability	<u>\$ (390)</u>	<u>\$ (369)</u>

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, 2014. 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, 2025 and 2024. Sierra Pacific contributed \$1 million to the Non-Qualified Pension Plans for the years ended December 31, 2025 and 2024. Sierra Pacific contributed \$— million and \$3 million to the Other Post Retirement Plans for the years ended December 31, 2025 and 2024, respectively. Amounts attributable to Sierra Pacific were allocated from NV Energy based upon the current, or in the case of retirees, previous, employment location. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates. Net periodic benefit costs not included in regulated rates are included in accumulated other comprehensive loss, net.

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

	2025	2024
Qualified Pension Plan -		
Other non-current assets	\$ 72	\$ 59
Non-Qualified Pension Plans:		
Other current liabilities	(1)	(1)
Other long-term liabilities	(5)	(5)
Other Postretirement Plans -		
Other non-current assets	2	5
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 \$207 million and \$216 million as of December 31, 2025 and 2024, respectively.

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

	2025	2024
Asbestos	\$ 5	\$ 5
Evaporative ponds and dry ash landfills	2	2
Solar-powered generating facilities	1	1
Other	3	3
Total asset retirement obligations	<u>\$ 11</u>	<u>\$ 11</u>

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

	2025	2024
Beginning balance	\$ 11	\$ 12
Change in estimated costs	(1)	(2)
Accretion	1	1
Ending balance	<u>11</u>	<u>11</u>
Reflected as -		
Other long-term liabilities	<u>\$ 11</u>	<u>\$ 11</u>

Certain of Sierra Pacific's decommissioning and reclamation obligations relate to jointly-owned facilities. 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 February 2026, the EPA extended certain compliance deadlines with CCRMUs. Accordingly, and in a manner consistent with existing CCR rules, owners and operators must publish FERs on their CCR websites in two parts, within 12 months (Part 1) and 24 months (Part 2) of the final rule's effective date in February 2026. 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.

Derivative Contract Volumes

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 Long-term Assets	Other Current Liabilities	Other Long-term Liabilities	Total
As of December 31, 2025				
Not designated as hedging contracts⁽¹⁾:				
Commodity assets	\$ 1	\$ —	\$ —	\$ 1
Commodity liabilities	—	(8)	(4)	(12)
Total derivative - net basis	<u>\$ 1</u>	<u>\$ (8)</u>	<u>\$ (4)</u>	<u>\$ (11)</u>
As of December 31, 2024				
Not designated as hedging contracts⁽¹⁾:				
Commodity assets	\$ 1	\$ —	\$ —	\$ 1
Commodity liabilities	—	(14)	—	(14)
Total derivative - net basis	<u>\$ 1</u>	<u>\$ (14)</u>	<u>\$ —</u>	<u>\$ (13)</u>

(1) Sierra Pacific's commodity derivatives not designated as hedging contracts are included in regulated rates. As of December 31, 2025 and 2024, a regulatory asset of \$11 million and \$13 million, respectively, was recorded related to the net derivative liability of \$11 million and \$13 million, respectively.

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

	Unit of Measure	2025	2024
Electricity purchases	Megawatt hours	1	1
Natural gas purchases	Decatherms	75	57

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, 2025, Sierra Pacific's credit ratings for its senior secured debt and its issuer credit ratings for subordinated debt from the recognized credit rating agencies were investment grade.

The aggregate fair value of Sierra Pacific's derivative contracts in liability positions with specific credit-risk-related contingent features totaled \$1 million and \$— million as of December 31, 2025 and 2024, respectively, which represents the amount of collateral to be posted if all credit risk related contingent features for derivative contracts in liability positions had been triggered. Sierra Pacific's collateral requirements could fluctuate considerably due to market price volatility, changes in credit ratings, changes in legislation or regulation or other factors.

Fair Value Measurements

The carrying value of Sierra Pacific's cash, certain cash equivalents, receivables, payables, accrued liabilities and short-term borrowings approximates fair value because of the short-term maturity of these instruments. Sierra Pacific has various financial assets and liabilities that are measured at fair value on the Balance Sheets using inputs from the three levels of the fair value hierarchy. A financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The three levels are as follows:

- Level 1 — Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that Sierra Pacific has the ability to access at the measurement date.
- Level 2 — Inputs include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means (market corroborated inputs).
- Level 3 — Unobservable inputs reflect Sierra Pacific's judgments about the assumptions market participants would use in pricing the asset or liability since limited market data exists. Sierra Pacific develops these inputs based on the best information available, including its own data.

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

	Input Levels for Fair Value Measurements			Total
	Level 1	Level 2	Level 3	
As of December 31, 2025:				
Assets:				
Commodity derivatives	\$ —	\$ —	\$ 1	\$ 1
Money market mutual funds	14	—	—	14
Investment funds	1	—	—	1
	<u>\$ 15</u>	<u>\$ —</u>	<u>\$ 1</u>	<u>\$ 16</u>
Liabilities - commodity derivatives	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (12)</u>	<u>\$ (12)</u>
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>

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, 2025, had an immaterial impact to the fair value of its derivative contracts. As such, Sierra Pacific considers its derivative contracts to be valued using Level 3 inputs.

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

	2025	2024
Beginning balance	\$ (13)	\$ (16)
Changes in fair value recognized in regulatory assets	(24)	(27)
Settlements	26	30
Ending balance	<u>\$ (11)</u>	<u>\$ (13)</u>

Sierra Pacific's long-term debt is carried at cost on the Balance Sheets. The fair value of Sierra Pacific's long-term debt is a Level 2 fair value measurement and has been estimated based upon quoted market prices, where available, or at the present value of future cash flows discounted at rates consistent with comparable maturities with similar credit risks. The following table presents the carrying value and estimated fair value of Sierra Pacific's long-term debt as of December 31 (in millions):

	2025		2024	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	\$ 1,972	\$ 1,967	\$ 1,527	\$ 1,506

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, 2025 are as follows (in millions):

	2026	2027	2028	2029	2030	2031 and Thereafter	Total
Contract type:							
Purchased electricity and Energy Storage contracts - commercially operable	\$ 9	\$ 9	\$ 9	\$ 9	\$ 10	\$ 52	98
Fuel contracts	73	58	45	44	36	445	701
Construction commitments	816	347	91	8	—	—	1262
Transmission	11	24	—	—	11	4	50
Easements	2	2	2	2	2	29	39
Maintenance, services and other contracts	8	17	13	1	1	2	42
Total commitments	\$ 919	\$ 457	\$ 160	\$ 64	\$ 60	\$ 532	2,192

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 2053. Sierra Pacific has many long-term PPAs primarily with solar-powered and geothermal generating facilities that are not included in the table above due to there being no minimum payments generally due to being dependent on solar and geothermal conditions. These PPAs generally range from 15 to 25 years in duration. Future payments associated with these PPAs are expected to be material. Certain PPAs qualify as leases as described in Summary of Significant Accounting Policies Note and are also excluded from the table above. Refer to Leases Note for variable lease costs associated with these 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 2026. Additionally, gas transportation contracts expire from 2026 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, 2025 and 2024.

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.

Accrual for Customer Refund

In 2025, Sierra Pacific recorded an accrual totaling \$14 million in connection with a potential customer refund arising from an ongoing regulatory proceeding. The estimated accrual is based on currently available information to date and Sierra Pacific believes it is probable that losses will be incurred associated with the ongoing regulatory proceeding which reflects Sierra Pacific's commitment to transparency and regulatory compliance. Sierra Pacific filed an Offer of Compromise with the PUCN in January 2026 to settle the regulatory proceeding, inclusive of the amount accrued in 2025, that was accepted by the PUCN in February 2026.

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 Customer Revenue by customer class, including a from contracts with customers ("Customer Revenue") by line of business, with further disaggregation of retail by customer class, for the years ended December 31 (in millions):

	2025			2024		
	Electric	Natural Gas	Total	Electric	Natural Gas	Total
Customer Revenue:						
Retail:						
Residential	\$ 343	\$ 80	\$ 423	\$ 388	\$ 114	\$ 502
Commercial	316	30	346	349	47	396
Industrial	226	9	235	264	19	283
Other	4	2	6	4	1	5
Total fully bundled	889	121	1,010	1,005	181	1,186
Distribution only service	9	—	9	6	—	6
Total retail	898	121	1,019	1,011	181	1,192
Wholesale, transmission and other	64	3	67	68	—	68
Total Customer Revenue	962	124	1,086	1,079	181	1,260
Other revenue	2	—	2	1	1	2
Total operating revenue	\$ 964	\$ 124	\$ 1,088	\$ 1,080	\$ 182	\$ 1,262

Supplemental Cash Flow Disclosures

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

	2025	2024
Supplemental disclosure of cash flow information:		
Interest paid, net of amounts capitalized	\$ 85	\$ 72
Supplemental disclosure of non-cash investing and financing transactions:		
Accruals related to property, plant and equipment additions	74	133

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 \$13 million and \$45 million for the years ended December 31, 2025 and 2024, respectively. Amounts charged to Sierra Pacific in 2025 and 2024 primarily relate to information technology projects billed at a consolidated level and passed through to affiliates.

Sierra Pacific provided electricity to Nevada Power of \$35 million and \$29 million for the years ended December 31, 2025 and 2024, respectively. Receivables associated with these transactions were \$2 million and \$1 million as of December 31, 2025 and 2024, respectively. Sierra Pacific purchased electricity from Nevada Power of \$199 million and \$188 million for the years ended December 31, 2025 and 2024, respectively. Payables associated with these transactions were \$15 million and \$7 million as of December 31, 2025 and 2024, 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 \$8 million and \$5 million for the years ending December 31, 2025 and 2024, respectively. Sierra Pacific provided services to Nevada Power of \$60 million and \$19 million for the years ended December 31, 2025 and 2024, respectively. Nevada Power provided services to Sierra Pacific of \$63 million and \$31 million for the years ended December 31, 2025 and 2024, respectively. Sierra Pacific provided services to NV Energy of \$6 million and \$3 million for the years ended December 31, 2025 and 2024, respectively. As of December 31, 2025 and 2024, Sierra Pacific's Balance Sheets included amounts due to NV Energy of \$195 million and \$54 million, respectively. There were \$169 million and \$— million receivables due from NV Energy as of December 31, 2025 and 2024, respectively. As of December 31, 2025 and 2024, Sierra Pacific's Balance Sheets included no payables due to Nevada Power. There were \$26 million and \$65 million receivables due from Nevada Power as of December 31, 2025 and 2024, respectively.

Sierra Pacific is party to a tax allocation agreement and is part of the Berkshire Hathaway U.S. federal income tax return and certain BHE state income tax returns. Federal income taxes payable to BHE were \$2 million and \$3 million as of December 31, 2025 and 2024, respectively. Sierra Pacific made cash payments for federal income taxes to BHE of \$17 million and \$65 million for the years ended December 31, 2025 and 2024, respectively.

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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		(690,299)					(690,299)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value		57,706					57,706		
4	Total (lines 2 and 3)		57,706					57,706	85,263,130	85,320,836
5	Balance of Account 219 at End of Preceding Quarter/Year		(632,593)					(632,593)		
6	Balance of Account 219 at Beginning of Current Year		(632,593)					(632,593)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value		(93,875)					(93,875)		
9	Total (lines 7 and 8)		(93,875)					(93,875)	146,012,395	145,918,520
10	Balance of Account 219 at End of Current Quarter/Year		(726,468)					(726,468)		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	<u>UTILITY PLANT</u>							
2	<u>In Service</u>							
3	<u>Plant in Service (Classified)</u>	6,262,451,276	5,193,921,432	609,313,165				459,216,679
4	<u>Property Under Capital Leases</u>	115,553,620	115,553,620					
5	<u>Plant Purchased or Sold</u>							
6	<u>Completed Construction not Classified</u>							
7	<u>Experimental Plant Unclassified</u>							
8	<u>Total (3 thru 7)</u>	6,378,004,896	5,309,475,052	609,313,165				459,216,679
9	<u>Leased to Others</u>							
10	<u>Held for Future Use</u>	30,691,873	30,226,278	465,595				
11	<u>Construction Work in Progress</u>	2,060,264,199	1,989,443,713	5,426,190				65,394,296
12	<u>Acquisition Adjustments</u>	(1,280,102)	(1,280,102)					
13	<u>Total Utility Plant (8 thru 12)</u>	8,467,680,866	7,327,864,941	615,204,950				524,610,975
14	<u>Accumulated Provisions for Depreciation, Amortization, & Depletion</u>	2,494,018,448	2,001,555,631	251,127,507				241,335,310
15	<u>Net Utility Plant (13 less 14)</u>	5,973,662,418	5,326,309,310	364,077,443				283,275,665
16	<u>DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION</u>							
17	<u>In Service:</u>							
18	<u>Depreciation</u>	2,239,700,647	1,958,646,265	240,610,480				40,443,902
19	<u>Amortization and Depletion of Producing Natural Gas Land and Land Rights</u>							
20	<u>Amortization of Underground Storage Land and Land Rights</u>							
21	<u>Amortization of Other Utility Plant</u>	252,119,012	40,898,247	10,329,357				200,891,408
22	<u>Total in Service (18 thru 21)</u>	2,491,819,659	1,999,544,512	250,939,837				241,335,310

23	<u>Leased to Others</u>							
24	<u>Depreciation</u>							
25	<u>Amortization and Depletion</u>							
26	<u>Total Leased to Others (24 & 25)</u>							
27	<u>Held for Future Use</u>							
28	<u>Depreciation</u>	2,198,789	2,011,119	187,670				
29	<u>Amortization</u>							
30	<u>Total Held for Future Use (28 & 29)</u>	2,198,789	2,011,119	187,670				
31	<u>Abandonment of Leases (Natural Gas)</u>							
32	<u>Amortization of Plant Acquisition Adjustment</u>							
33	<u>Total Accum Prov (equals 14) (22,26,30,31,32)</u>	2,494,018,448	2,001,555,631	251,127,507				241,335,310

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

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

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	48,620,615	421,319			(49,041,935)	(1)
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	48,620,615	421,319			(49,041,935)	(1)
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	89,190,250	2,427,985	(141,244)			91,759,479
10	(312) Boiler Plant Equipment	323,662,309	21,861,938	(1,144,863)		10,048	346,679,158
11	(313) Engines and Engine-Driven Generators	20,859,299					20,859,299
12	(314) Turbogenerator Units	130,944,048	18,915,083	(548,819)		(10,048)	150,397,902
13	(315) Accessory Electric Equipment	85,201,335	3,469,542				88,670,877
13.1	(315.1) Computer Hardware	0		(37,571)		131,722	169,293
13.2	(315.2) Computer Software	0	62,370			1,632,570	1,694,940
13.3	(315.3) Communication Equipment	0	66,649			52,901	119,550
14	(316) Misc. Power Plant Equipment	10,573,523	926,868	(51,749)			11,552,140

15	(317) Asset Retirement Costs for Steam Production	2,516,323	(151,298)			3,005,445	5,370,470
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	664,554,367	47,579,137	(1,924,246)		4,822,638	718,880,388
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						
22.1	(324.1) Computer Hardware						
22.2	(324.2) Computer Software						
22.3	(324.3) Communication 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						
31.1	(334.1) Computer Hardware						
31.2	(334.2) Computer Software						
31.3	(334.3) Communication Equipment						
32	(335) Misc. Power Plant Equipment						
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)						
35.1	D. Solar Production Plant						
35.2	(338.1) Land and Land Rights		3,276,569			814,313	4,090,882
35.3	(338.2) Structures and Improvements		7,879			3,304,816	3,312,695

35.5	(338.4) Solar Panels		(31)			24,688,155	24,688,124
35.6	(338.5) Collector System		(15)			10,251,967	10,251,952
35.7	(338.6) Generator Step-up Transformers (GSU)		(13)			3,242,473	3,242,460
35.8	(338.7) Inverters		(21)			7,148,573	7,148,552
35.9	(338.8) Other Accessory Electrical Equipment		(7)			3,948,346	3,948,339
35.10	(338.9) Computer Hardware		(292)	(14,277)		1,226,926	1,240,911
35.11	(338.10) Computer Software		(74)			1,507,430	1,507,356
35.12	(338.11) Communication Equipment		12,850,276	(14,277)		212,997	13,077,550
35.13	(338.12) Miscellaneous Power Plant Equipment		(7)			404,874	404,867
35.14	(338.13) Asset Retirement Costs for Solar Production		(16,113)			643,691	627,578
35.15	TOTAL Solar Production Plant (Enter Total of lines 35.2 thru 35.14)		16,118,151	(28,554)		57,394,561	73,541,266
35.16	E. Wind Production Plant						
35.17	(338.20) Land and Land Rights						
35.18	(338.21) Structures and Improvements						
35.20	(338.23) Wind Turbines						
35.21	(338.24) Wind Towers and Fixtures						
35.23	(338.26) Collector System						
35.24	(338.27) Generator Step-up Transformers (GSU)						
35.25	(338.28) Inverters						
35.26	(338.29) Other Accessory Electrical Equipment						
35.27	(338.30) Computer Hardware						
35.28	(338.31) Computer Software						
35.29	(338.32) Communication Equipment						
35.30	(338.33) Miscellaneous Power Plant Equipment						
35.31	(338.34) Asset Retirement Costs for Wind Production						
35.32	TOTAL Wind Production Plant (Enter Total of lines 35.17 thru 35.31)						
35.33	F. Other Renewable Production Plant						
35.34	(339.1) Land and Land Rights						
35.35	(339.2) Structures and Improvements						
35.36	(339.3) Fuel Holders						
35.37	(339.4) Boilers						

35.39	(339.6) Generators						
35.41	(339.8) Other Accessory Electrical Equipment						
35.42	(339.9) Computer Hardware						
35.43	(339.10) Computer Software						
35.44	(339.11) Communication Equipment						
35.45	(339.12) Miscellaneous Power Plant Equipment						
35.46	(339.13) Asset Retirement Costs for Other Renewable Production						
35.47	TOTAL Other Renewable Production Plant (Enter Total of lines 35.34 thru 35.46)						
36	G. Other Production Plant						
37	(340) Land and Land Rights	3,358,701	(3,341,382)				17,319
38	(341) Structures and Improvements	53,111,841	169,412				53,281,253
39	(342) Fuel Holders, Products, and Accessories	107,446,739					107,446,739
40	(343) Prime Movers	20,191,214					20,191,214
41	(344) Generators	457,709,400	12,682,457			(55,224,901)	415,166,956
42	(345) Accessory Electric Equipment	78,095,987	(43,420)				78,052,567
42.1	(345.1) Computer Hardware			(156,201)		400,828	557,029
42.2	(345.2) Computer Software					4,979,350	4,979,350
42.3	(345.3) Communication Equipment						
43	(346) Misc. Power Plant Equipment	34,337,221	(176)	(200,378)		(1,456,701)	33,080,722
44	(347) Asset Retirement Costs for Other Production	486,737	(9,589)			(477,147)	1
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	754,737,840	9,457,302	(356,579)		(51,778,571)	712,773,150
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, 35.15, 35.32, 35.47, and 45)	1,419,292,207	73,154,590	(2,309,379)		10,438,628	1,505,194,804
47	3. Transmission Plant						
48	(350) Land and Land Rights	76,226,676	6,079,403				82,306,079
48.2	(351.1) Computer Hardware			(591,294)		670,442	1,261,736
48.3	(351.2) Computer Software					4,092,361	4,092,361
48.4	(351.3) Communication Equipment		4,494,039	(1,294,443)		47,821,604	53,610,086
49	(352) Structures and Improvements	28,946,522	(248,753)				28,697,769
50	(353) Station Equipment	392,795,118	152,741,995	(259,804)		(2,653,214)	543,143,703
51	(354) Towers and Fixtures	164,485,023	4,047,535				168,532,558
52	(355) Poles and Fixtures	141,086,549	30,259,587	(93,983)			171,440,119

53	(356) Overhead Conductors and Devices	201,786,086	13,547,396				215,333,482
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)	1,027,599,157	210,921,202	(2,239,524)		49,931,193	1,290,691,076
59	4. Distribution Plant						
60	(360) Land and Land Rights	17,603,476	17,449	(679,238)			18,300,163
61	(361) Structures and Improvements	4,299,784	35,281				4,335,065
62	(362) Station Equipment	341,063,068	6,240,196	(14,239,910)			361,543,174
63.1	(363.1) Computer Hardware	0		(143,816)		1,910,933	2,054,749
63.2	(363.2) Computer Software		(353,825)			7,231,177	6,877,352
63.3	(363.3) Communication Equipment		(1,439,722)	(589,227)		14,048,564	13,198,069
64	(364) Poles, Towers, and Fixtures	377,609,503	24,297,133	(9,776,408)		1	411,683,045
65	(365) Overhead Conductors and Devices	230,564,489	16,523,207	(10,804,232)		(1)	257,891,927
66	(366) Underground Conduit	98,927,335	2,271,858	(127,921)			101,327,114
67	(367) Underground Conductors and Devices	432,871,224	9,546,433	(722,655)			443,140,312
68	(368) Line Transformers	352,637,198	17,883,821	(2,067,057)			372,588,076
69	(369) Services	233,480,953	14,594,217	(178,751)			248,253,921
70	(370) Meters	59,139,660	1,570,079				60,709,739
71	(371) Installations on Customer Premises	17,603,807	1,377,796				18,981,603
72	(372) Leased Property on Customer Premises	609,806	538,465	(28,204)			1,176,475
73	(373) Street Lighting and Signal Systems	63,292,604	1,879,635	(721,867)			65,894,106
74	(374) Asset Retirement Costs for Distribution Plant	999,978	(95,458)				904,520
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	2,230,702,885	94,886,565	(40,079,286)		23,190,674	2,388,859,410
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						

82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
84.1	6. ENERGY STORAGE PLANT						
84.2	(387.1) Land and Land Rights						
84.3	(387.2) Structures and Improvements						
84.4	(387.3) Energy Storage Equipment						
84.6	(387.5) Collector System						
84.7	(387.6) Generator Step-up Transformers (GSU)						
84.8	(387.7) Inverters						
84.9	(387.8) Computer Hardware						
84.10	(387.9) Computer Software						
84.11	(387.10) Communication Equipment						
84.12	(387.11) Miscellaneous Energy Storage Equipment						
84.13	(387.12) Asset Retirement Costs for Energy Storage						
84.14	TOTAL Energy Storage Plant (Total lines 84.2 thru 84.13)						
85	7. General Plant						
86	(389) Land and Land Rights	1,655,453					1,655,453
87	(390) Structures and Improvements	34,846,351	162,877				35,009,228
88	(391) Office Furniture and Equipment	8,296,848	1,348,211	(320,494)		(5,066,521)	4,899,032
89	(392) Transportation Equipment	31,218,451	370,675	(908,099)		(111,475)	32,385,750
90	(393) Stores Equipment	55,908					55,908
91	(394) Tools, Shop and Garage Equipment	11,643,961	983,946				12,627,907
92	(395) Laboratory Equipment	3,048,025					3,048,025
93	(396) Power Operated Equipment	6,341,922	49,821	(892,851)		(1,075,310)	6,209,284
94	(397.1) Computer Hardware		(236,830)			1,952,596	1,715,766
94.1	(397.2) Computer Software		963,911			31,037,208	32,001,119
94.2	(397.3) Communication Equipment	140,058,521	3,675,643	(5,765,341)		(61,923,069)	87,576,436
95	(398) Miscellaneous Equipment	1,514,900	89,452	(293,034)			1,897,386
96	SUBTOTAL (Enter Total of lines 86 thru 95)	238,680,340	7,407,706	(8,179,819)		(35,186,571)	219,081,294
97	(399) Other Tangible Property						

98	(399.1) Asset Retirement Costs for General Plant	80,232	2,425				82,657
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	238,760,572	7,410,131	(8,179,819)		(35,186,571)	219,163,951
100	TOTAL (Accounts 101 and 106)	4,964,975,436	386,793,807	(52,808,008)		(668,011)	5,403,909,240
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)	4,964,975,317	386,793,807	(52,808,008)		(667,892)	5,403,909,240

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: SolarPanelsSolarProductionAdditions

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.

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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	FERC 898 Renew and BESS	12/31/2021	12/31/2026	3,857,426
3	A-Ceresola Land Purchase-Structures	12/31/2023	12/31/2026	78,411
4	Land Acquisition- Trans/Dist OAP	08/26/2024	12/31/2026	15,100,580
5	Lazy 5 - Land Purchase	12/31/2021	12/31/2027	3,748,076
6	UPRR NVE Fiber Optic Agreement	08/31/2023	12/31/2026	2,699,974
7				
8				
21	Other Property:			
22	Fiber Optics (Media Conduit)	12/31/2010	12/31/2026	1,873,759
23	Esmeralda Substation Buildout	10/31/2025	12/31/2027	2,868,052
47	TOTAL			30,226,278

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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	604,928,577
2	Sierra Phase 1 BESS	363,140,733
3	Valmy Capacity Project	141,601,832
4	Esmeralda-Sagebrush 525kV Line	103,042,200
5	Esmeralda 525/230kV Substation	99,034,264
6	GRN SPPC ALLOC NW-SAGE (DA)	96,434,106
7	Walker River 345kV Substation - Sub	81,823,541
8	Walker River 500kV Substation - Sub	80,399,680
9	Esmeralda-Walker River Line	61,683,461
10	Sierra Substation	53,730,830
11	GRN SPPC ALLOC SAGE SUB (UT)	39,399,554
12	146 Line Rebuild	31,027,538
13	GRN SPPC ALLOC NW SUB (JZ)	30,613,192
14	Lander 525/230 kV Substation	22,717,900
15	Rob Summit-Walker River Env	22,313,489
16	Bordertown to Cal Sub - Border	22,006,454
17	Lander 525/230 kV Sub Buildout	20,657,270
18	Shaffer 345kLV Schaffer Sub	17,183,981
19	Walker River 230kV Substation - Sub	16,807,984
20	Rob Summit-Walker River Termnl	16,513,001
21	Cmstk Mdws W.TCY 345 Line	13,841,162
22	Esmeralda-Walker River Env	13,411,582
23	Walker River Sub Line Relocate	13,081,071
24	Bordertown to Cal Sub 120kV Li	12,644,679
25	Esmeralda-Sagebrush Line Env	12,557,102
26	Peavine.AFD - Substation	12,141,711

27	Valmy Gas Conversion Unit 2	11,735,830
28	Esmeralda-Sagebrush Line Lands	10,849,893
29	T9 Rotor Replacement	10,485,686
30	Yerington Office & Truck Barn	9,978,905
31	ComMeadow-WalkerRiver#2Comm-PE	9,566,429
32	Mira Loma-Walker River Line	9,162,347
33	Cmstk Mdws 345 Term W.TCY	8,244,900
34	T8 Rotor Replacement	8,217,239
35	Hill Top Expansion & PST-NU	8,080,175
36	Chukar 120/25kV Bank 2	7,997,168
37	Lazy 5 - 120/25 kV Substation	7,712,876
38	Rob Summit-Walker River Lands	7,331,144
39	Bordertown to Cal Sub 120kV	7,090,026
40	Incline #2 TFMR ADDN - Sub	7,064,652
41	EMS & DMS Consolidation North	6,536,024
42	Distribution Management (NMS) - 1	6,135,544
43	2309 Line Clearance	5,453,351
44	Valmy Gas Conversion	5,344,464
45	Spare Comstock Transformer	5,312,310
46	E-641 LINE - REBUILD - NVE	5,164,885
47	E-505 LINE-REBUILD-EMG-NVE	5,010,245
48	Switching Station Substation	4,898,253
49	Nighthawk 345/23kV Sub	4,774,887
50	Palantir Foundry Pilot - SPPC	4,615,743
51	RP2038 - DERMS	4,532,942
52	Mira Loma-Walker River Termnls	4,372,665
53	Valmy BESS	4,118,487
54	Generic Allocation Project	3,957,940
55	Rob Summit-Walker River Line	3,890,642
56	PS 345 Kv HVD Lines (HVD)	3,798,699
57	Cmstk Mdw 345/120 XFMR	3,609,502
58	ComMeadow-Walker River #2 Env	3,377,129
59	FTC Ovation Update	3,375,768

60	Valmy Interconnect Sub EXP	3,270,081
61	GRC - 2025 TRIP SAVER ACCELERA	3,202,327
62	Spare-NS7 46.7MVA 63-24.9kV	3,113,577
63	ComMeadow-WalkerRiver #2 Trmnl	3,102,237
64	Grey Wire Replacement Program	3,097,158
65	C-#133 Transmission Line-Transmissi	3,074,201
66	Distribution Management (NMS) - 2	3,069,568
67	POI Sub - DU	2,982,481
68	Northwest Bank #2 Upgrade_DS_1	2,826,892
69	345/120kV Spare XFMR	2,817,176
70	W Tonopah Substation (Dist)	2,709,679
71	NDPP TIER2 REPL EXPUL FUSES W/	2,578,833
72	Mira Loma-Walker River Env	2,571,419
73	GRN SPPC ALLOC HA-NW (ZT)	2,550,951
74	ComMeadow-WalkerRiver #1 Trmnl	2,543,038
75	Winnemucca Land Purchase	2,534,316
76	345 kV Reactor for Schafer	2,483,189
77	Bus Diff Relay at East Tracy	2,465,942
78	Stmboat Re-Power - Protection	2,425,713
79	SPPC Fleet 360 Camera Upgrade	2,393,790
80	ComMeadows-Walker River #1 Env	2,351,335
81	Project Meadows Substation T1	2,330,307
82	ComMeadows-WalkerRiver Line #1	2,321,146
83	Spare - NS10 28MVA 120-24.9kV	2,290,538
84	Cmstk Mdws #3425 Realignment	2,270,403
85	Reno Sub Breaker Replacement	2,186,372
86	ComMeadow-Walker River #1 Land	2,183,394
87	E Tracy Failed Bank #1	2,177,732
88	GFD Substation Rebuild	2,089,429
89	E-ANTELOPE SUBDIVISION UG REBU	1,919,967
90	4KV CONVERT MOANA #3 SOUTHEAST	1,909,225
91	ComMeadows-WalkerRiver Line #2	1,907,482
92	NDPP TIER1E REPL EXPUL FUSES W	1,867,997

93	Tracy Unit 10 Generator Rewind	1,848,268
94	Dynamic Ln Rating Capacity Imp	1,838,371
95	Reno Solid State Relay Repl	1,834,733
96	E-LCH212 HOLYOKE DR UG REBUILD	1,831,936
97	Peavine.AFD Protect.NorthWest	1,824,398
98	Mobile Transformer #5 Replace	1,823,677
99	#146 Line Rebuild OPGW - NU	1,793,335
100	Cmstk Mdws W.TCY 345 Lands	1,755,883
101	A-2nd 345/120 kV Transformer at Com	1,751,057
102	Sloan Grid Chukar Terminal	1,698,476
103	Bordertown HVB Breaker Replace	1,653,938
104	Esmeralda 525/230 kV Sub - Com	1,607,018
105	E-GRS 2517 OH REBUILD POLE STA	1,593,920
106	Shaffer 345 kV Sub COMM (NU)	1,568,475
107	Sierra Solar Spare GSU	1,541,279
108	USFS Carson MP - SPPC	1,519,549
109	Mira Loma-Walker River Lands	1,505,746
110	Austin battery&charger rep	1,488,448
111	126 Line Clearance	1,468,568
112	Shaffer 345kV Line Fold	1,459,485
113	Hilltop Prot Upgr	1,454,426
114	West Tracy Second Bank - Trans	1,440,767
115	Peavine Substation (OAP) - Com	1,406,719
116	Lonely Bank 2 Addition	1,389,694
117	Stockyard 120kV Switch Station	1,382,088
118	E-LL 701-1203 CONVERSION PH1A-	1,305,707
119	Pumpkin Hollow 120kV Service -	1,301,766
120	B-#133 Environmental-Land and Land	1,297,707
121	E-LOVELOCK 701-1203 CONVERSION	1,272,120
122	CABLE INJ - FVW 1212 - COLORAD	1,262,631
123	FTFM - CURRY STREET Substation	1,234,614
124	DER Analytics Toolset SPPCO	1,225,261
125	E-LITHIUM WORK FORCE HUB-FP-CO	1,219,155

126	CABLE INJ - CUR 1280 - COLORAD	1,205,683
127	NW Failed XFMR1 Removal & Repl	1,184,178
128	Valmy Term Additions	1,169,803
129	V2 Distributed Control System	1,159,002
130	124 Line Clearance	1,134,131
131	New Buckeye Substation	1,115,910
132	Elko 10G Upgrade Fiber and Ele	1,114,963
133	E-RAY COUCH 1208 REBUILD-NVE	1,113,991
134	CABLE INJ - PNT 1251 - RANCHOS	1,104,188
135	BMT Foundation/Conductor Repl	1,103,103
136	3421 Line Clearance	1,069,650
137	VA_345kV Switchyard Expansion	1,063,741
138	RobSummit-WalkerRiverComm-PE	1,046,947
139	HBV Replacement Breakers	1,046,158
140	Humboldt #2 Xfmr Replacement	(1,503,078)
141	GRN SPPC ALLOC LANDER SUB(AKX)	(32,111,453)
142	GRN SPPC ALLOC WR-RS (AH7)	(37,693,642)
143	GRN SPPC ALLOC ESMER-WR (AKQ)	(55,865,464)
144	GRN SPPC ALLOC ESMER SUB (AQ)	(75,251,431)
145	GRN SPPC ALLOC ESMER-SAGE (K3)	(94,496,201)
146	GRN SPPC ALLOC WR SUB (AJB)	(210,056,343)
147	Projects Under 1 Million	127,629,206
148	Misc 107 Costs	4,409,917
43	Total	1,989,443,713

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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	1,914,798,692	1,913,038,420	1,760,272	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	110,168,461	110,168,461		
4	(403.1) Depreciation Expense for Asset Retirement Costs	606	606		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	1,748,553	1,748,553		
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other	175,163		175,163	
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	112,092,783	111,917,620	175,163	
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(52,808,008)	(52,808,008)		
13	Cost of Removal	(5,775,959)	(5,775,959)		
14	Salvage (Credit)				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(58,583,967)	(58,583,967)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other	(7,650,124)	(7,725,808)	75,684	
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	1,960,657,384	1,958,646,265	2,011,119	
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	515,184,171	515,184,171		
21	Nuclear Production				

22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
23.1	Solar Production	38,584,829	38,584,829		
23.2	Wind Production				
23.3	Other Renewable Production				
24	Other Production	311,552,583	311,552,583		
25	Transmission	375,512,258	375,471,079	41,179	
26	Distribution	671,777,646	671,681,465	96,181	
27	Regional Transmission and Market Operation				
27.1	Energy Storage	3,695,555	3,695,555		
28	General	44,350,342	42,476,583	1,873,759	
29	TOTAL (Enter Total of lines 20 thru 28)	1,960,657,384	1,958,646,265	2,011,119	

FOOTNOTE DATA

(a) Concept: OtherAccounts

Plant held for future use depreciation account

(b) Concept: OtherAdjustmentsToAccumulatedDepreciation

The (\$7.72M) consists of retirement work in progress and miscellaneous transfers and adjustments.

(c) Concept: OtherAdjustmentsToAccumulatedDepreciation

Plant held for future use depreciation account

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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		(8,706)	(7,146)	10,000	(5,852)	
42	Total Cost of Account 123.1 \$		Total	(8,706)	(7,146)	10,000	(5,852)	

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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)	30,574,639	278,796	
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)	110,368,599	134,082,495	
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	11,421,314	10,048,702	
8	Transmission Plant (Estimated)	241,058	671,487	
9	Distribution Plant (Estimated)	7,530,229	4,901,518	
10	Regional Transmission and Market Operation Plant (Estimated)			
10.1	Energy Storage Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	129,561,200	149,704,202	
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)	(79,015)	40,470	
17	Liquid Natural Gas Account 164003	837,853	809,716	
20	TOTAL Materials and Supplies	160,894,677	150,833,184	

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.)																			
33	Net Sales Proceeds (Other)																			
34	Gains																			
35	Losses																			
	Allowances Withheld (Acct 158.2)																			
36	Balance-Beginning of Year																			
37	Add: Withheld by authoritative agency																			
38	Deduct: Returned by authoritative agency																			
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		5												188.50	5	377.00	10
46	Losses																			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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Transmission Service and Generation Interconnection Study Costs

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

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Plumas Sierra REC - NITS Ft. Sage NITS 28 MW (SPPC)	15,804	1865500		
3	Newmont TS Solar	837	1865500		
4	Nevada Gold Mines - Barrick	4,089	1865500		
5	Powerex 100 MW TSR 104001396 (SPPC)	4,335	1865500	30,000	1865500
6	Powerex 200 MW TSR 104001397 (SPPC)	4,146	1865500	30,000	1865500
7	Powerex 150 MW TSR 104001398 (SPPC)	4,146	1865500	30,000	1865500
8	Powerex 150 MW TSR 104001399 (SPPC)	4,146	1865500	30,000	1865500
9	Powerex 200 MW TSR 104001400 (SPPC)	4,146	1865500	30,000	1865500
10	Switch - Crescent Dunes (SPPC)	7,023	1865500	30,000	1865500
11	NVE Robinson Summit Northsys 500 MW (SPPC)	7,000	1865500		
12	NVE M345 925MW set aside (SPPC)	9,296	1865500		
13	Powerex 100MW TSR 00104728145 (SPPC)	1,763	1865500		
14	Powerex 50MW TSR 00104728146 (SPPC)	1,763	1865500		
15	Powerex 50MW TSR 00104728147 (SPPC)	1,937	1865500		
16	Sierra Solar 1000MW BESS Charging	9,870	1865500		
17	Switch 176MW NITS (SPPC)	42,014	1865500	30,000	1865500
18	BPA Wells 6 MW	20,796	1865500	30,000	1865500
19	Switch - Hot Pot	47,712	1865500	90,000	1865500
20	BPA-Lithium Mines NITS (SPPC)	3,674	1865500		
21	NVE Valmy Simple Cycle 1 & 2 DNR (SPPC)	5,801	1865500		
22	NVE Dodge Flats - BESS Charging	6,502	1865500		
20	Total	206,800		330,000	

21	Generation Studies				
22	Company QW Facilities Study	3,563	1865500	0	
23	Company QQ Facilities Study	6,389	1865500	0	
24	Company QE Facilities Study	11,514	1865500	0	
25	Company QC Facilities Restudy	51,612	1865500	0	
26	Company PO Facilities Restudy	33,291	1865500	0	
27	Company PQ Facilities Study	42,284	1865500	0	
28	Company PR Facilities Restudy	33,953	1865500	0	
29	Company PK Facilities Study	44,597	1865500	0	
30	Company QX Facilities Study	21,353	1865500	0	
31	Company NJ Facilities Restudy	233	1865500	0	
32	Company ND Facilities Restudy	1,980	1865500	0	
33	Company NH Facilities Restudy	22	1865500	0	
34	Company MX Facilities Restudy	38	1865500	0	
35	Company NO Facilities Restudy	27	1865500	0	
36	Company NP Facilities Restudy	1,432	1865500	0	
37	Company NC Facilities Restudy	1,699	1865500	0	
38	Company QI Facilities Restudy	22,087	1865500	0	
39	Company QF Facilities Study	3,101	1865500	0	
40	Company QG Facilities Study	2,431	1865500	0	
41	Company QH Facilities Restudy	41,515	1865500	0	
42	Company OI Facilities Study	27,949	1865500	0	
43	Company OJ Facilities Study	22,089	1865500	0	
44	Company OT Facilities Restudy	16,966	1865500	0	
45	Company OU Facilities Restudy	17,037	1865500	0	
46	Company QL Facilities Study	18,371	1865500	0	
47	Company QK Facilities Study	8,331	1865500	0	
48	Company QN Facilities Study	19,051	1865500	0	
49	Company QP Facilities Study	5,909	1865500	0	
50	Company QZ Facilities Study	7,295	1865500	0	
51	Company LU MMA	8,570	1865500	10,000	1865500
52	Company QF Provisional Interconnection Service Study	1,849	1865500	0	
53	Company QG Provisional Interconnection Service Study	1,848	1865500		

54	Company JP MMA		2,694	1865500		10,000	1865500
55	Company NJ Provisional Interconnection Service Study		7,136	1865500		10,000	1865500
56	Company PO MMA		1,673	1865500			
57	Company KU MMA		2,103	1865500			
58	Company RA System Impact Study		10,982	1865500		40,000	1865500
59	Company KX MMA		1,128	1865500		10,000	1865500
60	Company JV MMA		809	1865500		10,000	1865500
61	Company NB MMA		719	1865500			
62	Company PS Facilities Restudy		8,762	1865500			
63	Company JE MMA		870	1865500		10,000	1865500
64	Company RC System Impact Study		1,337	1865500		40,000	1865500
65	Company GU MMA		1,802	1865500		10,000	1865500
66	Company RB System Impact Study		696	1865500			
67	Company RA Facilities Study		5,901	1865500		40,000	1865500
68	Company RB Facilities Study		5,683	1865500		40,000	1865500
69	Company QC MMA		6,989	1865500			
70	Company OI Facilities Restudy		9,514	1865500			
71	Company OJ Facilities Restudy		7,549	1865500			
72	Company PQ Facilities Restudy		10,824	1865500			
73	Company MH Provisional Interconnection Service Study		3,657	1865500			
74	Company HL MMA		3,267	1865500			
75	Company NB Provisional Interconnection Service Study		213	1865500		10,000	1865500
76	Company JI MMA		142	1865500		10,000	1865500
77	Company HM MMA		142	1865500		10,000	1865500
39	Total		572,978			260,000	
40	Grand Total		779,778			590,000	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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	^(b) Refer to footnote for Dkt Nos and Amort period					
2	^(b) Incremental Rate Case Expenses	5,245,455	9,489,914	254, 419, 928	7,539,207	7,196,162
3	PG&E Intertie	166,330	166,330	566	203,254	129,406
4	^(c) Flexible Prepayment Program	2,939,735	753,561	254, 419	648,131	3,045,165
5	Piñon Pine Combined Cycle	6,942,492		407	1,571,885	5,370,607
6	^(d) Cancelled Major Projects	6,421,538				6,421,538
7	ON Line Expense Deferral	10,109,874		407	2,126,198	7,983,676
8	^(e) Net Metering Rate Difference	6,253,973	6,720,633	440-4	7,628,260	5,346,346
9	Deferred Plant Operating Costs	18,781,994	6,749,378	407	10,892,301	14,639,071
10	Merger Goodwill	56,901,749		930	2,883,950	54,017,799
11	Renewable Energy Programs	249,993	7,081,261	254, 557, 908	8,228,904	(897,650)
12	^(f) Energy Efficiency Programs	1,955,431		254, 908	1,955,439	(8)
13	^(g) Expanded Solar Access Program	720,786	602,706	407	839,889	483,603
14	SB329 Natural Disaster Protection Plan	90,304,903	94,044,995	407	119,155,007	65,194,891
15	^(h) Economic Recovery Transportation Electrification Plan	2,447,809	383,937	407	39,683	2,792,063
16	Deferred Risk Management	17,677,129		175, 242/44/54, 555	3,410,612	14,266,517
17	⁽ⁱ⁾ Equity Component Carry Charges	370,283	5,276,322	254, 431	8,275,071	(2,628,466)
18	Regulatory Deferred Income Taxes	52,799,695	8,256,658	409, 410, 411	46,697,191	14,359,162
19	^(j) Transportation Electrification Program	1,342,614	342,996	407	497,201	1,188,409
20	^(k) Regional Transmission Organization Costs	308,599	131,894	154	2,859	437,634
44	TOTAL	281,940,382	140,000,585		222,595,042	199,345,925

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Regulatory Dockets and Amortization periods:

Line No.	Description	PUCN Docket Numbers	Amortization Period
2	Incremental Rate Case Expenses	22-06014	10/2024 - 09/2027
3	PG&E Intertie	91-07079/95-05001	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	10/2024 - 09/2027
9	Deferred Plant Operating Costs	16-06006	Various
10	Merger Goodwill	Various	Various
11	Renewable Energy Programs	24-03004/25-02034	10/2025 - 09/2026
12	Energy Efficiency Programs	24-03004/25-02034	10/2025 - 09/2026
13	Expanded Solar Access Program	25-02034	See other FN
14	SB329 Natural Disaster Protection Plan	24-03006/25-202032	10/2025 - 09/2026
15	Economic Recovery Transportation Electrification Plan	21-09004/24-02026	See other FN
16	Deferred Risk Management	Various	Various
17	Equity Component Carry Charges	Various	See other FN
18	Regulatory Deferred Income Taxes	Various	Various
19	Transportation Electrification Program	22-09006/24-02026	See other FN
20	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 balance and current period activity originally from 253 FERC account reclassified to 182 FERC account as a result of data conversion and transition to new ERP system.

(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. Prior period balance and current period activity originally from 254 FERC account reclassified to 182 FERC account as a result of data conversion and transition to new ERP system.

(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

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. Prior period balance originally from 254 FERC account reclassified to 182 FERC account as a result of data conversion and transition to new ERP system.

(j) 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.

(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: 05/14/2026	Year/Period of Report End of: 2025/ 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	45,498,120	553,561	219,228,926	8,118,426	37,933,255
2	Suspense Clearing		462,959	Various	893,284	(430,325)
3	Asset Retirement Obligations	11,064,127	20,819,143	403,411	20,776,110	11,107,160
4	Miscellaneous Deferred Debits	2,050,998	908,255	Various	926,395	2,032,858
5	Net Metering Rate Adjustment	3,120,777	1,487,330	440,442	4,608,107	
6	Affiliate Intercompany Charges	1,625,583	34,431,799	Various	7,042,536	29,014,846
7	Business Transformation - Stranded NBV Cost	133,208				133,208
8	Pinehaven Litigation	861,209				861,209
9	Tax Support Services		407,660	Various	4,645	403,015
47	Miscellaneous Work in Progress	11,139,293				9,954,290
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	75,493,315				91,009,516

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

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

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	ASC 740 - offset to Reg Tax Liab	214,652,825	209,746,561
3	Benefits	(9,270,984)	(11,784,322)
4	Customer Advances	23,265,168	36,377,700
5	Grossups on CIAC, etc	4,799,404	5,647,211
6	Regulatory Liabilities	2,759,629	5,186,287
7	Other	32,905,220	35,173,786
8	TOTAL Electric (Enter Total of lines 2 thru 7)	269,111,262	280,347,223
9	Gas		
10	ASC 740 - offset to Reg Tax Liab	20,264,796	20,045,466
11	Benefits	(350,041)	(632,620)
12	Customer Advances	315,154	577,703
13	Grossups on CIAC, etc	242,081	259,047
14	Regulatory Liabilities	495,146	711,873
15	Other	936,321	776,553
16	TOTAL Gas (Enter Total of lines 10 thru 15)	21,903,457	21,738,022
17.1	Valuation Allowance	(246)	(85)
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	291,014,473	302,085,160

Notes

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

	<u>Balance at Beginning of Year</u>		<u>Balance at End of Year</u>
Detail of Electric - Other (Line 7)			
Bad Debt Reserve	\$ 294,866	\$	(386,753)
Energy Efficiency Programs	268,595		2,994,221
General Accounting Reserve	696,862		3,217,297
Injuries and Damages reserve	862,648		859,796
Interest Rate Swap - Gain Amort	764,602		703,434
Mark to Market	3,853,173		3,142,734
Miscellaneous Accruals	117,374		—
Net Operating Loss - States	94,659		94,659
Operating & Finance Leases	24,486,494		24,130,387
Provision for Rate Refund	135,693		155,760
TRED Trust Reserve	1,330,254		262,251
Total Electric - Other (Line 7)	<u>\$ 32,905,220</u>	\$	<u>35,173,786</u>

(b) Concept: AccumulatedDeferredIncomeTaxes

	<u>Balance at Beginning of Year</u>		<u>Balance at End of Year</u>
Detail of Gas - Other (Line 15)			
Bad Debt Reserve	\$ 686,924	\$	741,969
Energy Efficiency Programs	297,815		—
General Accounting Reserve	125,514		208,516
Injuries and Damages Reserve	(173,932)		(173,932)
Total Gas - Other (Line 15)	<u>\$ 936,321</u>	\$	<u>776,553</u>

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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CAPITAL STOCKS (Account 201 and 204)

- 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.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- 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.
- The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	20,000,000	3.75		1,000	3,750				
7	Total	20,000,000			1,000	3,750				
8	Preferred Stock (Account 204)									
9										
10										
11										
12	Total									

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2026-05-14	Year/Period of Report End of: 2025/ 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.

Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.

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.

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.

Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	<u>Beginning Balance Amount</u>	
3.1	<u>Increases (Decreases) from Sales of Donations Received from Stockholders</u>	
4	<u>Ending Balance Amount</u>	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	<u>Beginning Balance Amount</u>	
7.1	<u>Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock</u>	
8	<u>Ending Balance Amount</u>	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	<u>Beginning Balance Amount</u>	
11.1	<u>Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock</u>	
12	<u>Ending Balance Amount</u>	
13	Miscellaneous Paid-In Capital (Account 211)	
14	<u>Beginning Balance Amount</u>	1,535,821,103
15.1	<u>Increases (Decreases) Due to Miscellaneous Paid-In Capital</u>	835,010,000
16	<u>Ending Balance Amount</u>	2,370,831,103
17	Other Paid in Capital	
18	<u>Beginning Balance Amount</u>	
19.1	<u>Increases (Decreases) in Other Paid-In Capital</u>	
20	<u>Ending Balance Amount</u>	
40	<u>Total</u>	2,370,831,103

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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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LONG-TERM DEBT (Account 221, 222, 223 and 224)

- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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.
- 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	4.175% Washoe County NV Water Facilities Bond 2016C Due 2036 - PUCN Dkt. 24-08004	221523	30,000,000		651,423			05/24/2016	03/01/2036	05/24/2016	03/01/2036	30,000,000	1,237,500
3	2.05% Washoe County NV Water Facilities Bond 2016D Due 2036 - PUCN Dkt. 24-08004	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 Due 2036 - PUCN Dkt. 24-08004	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 Due 2031 - PUCN Dkt. 24-08004	221526	58,700,000		800,562			05/24/2016	08/01/2031	05/24/2016	08/01/2031	58,700,000	
6	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	23,665,556
7	6.20% Junior Subordinated Debt 2025A Due 2055 - PUCN Dkt. 24-08004	224600	450,000,000		4,162,785			09/08/2025	12/15/2055	09/15/2025	12/15/2055	450,000,000	8,757,500

24													
25													
26	Subtotal												
27	Other Long Term Debt (Account 224)												
28													
29													
30													
31	Subtotal											0	
33	TOTAL		2,059,980,000	9,844,563								1,986,722,000	80,645,135

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: OtherLongTermDebt

Certain accounts were regrouped from line item 224 into 221, following a revised interpretation of the FERC requirements for its bonds. Prior periods were not restated.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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)	146,012,395
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Customer Advances	64,516,455
6	Deferred Fuel - Residential	(41,609,537)
7	Gross ups on CIAC, Cust Adv. Trenching	(73,927,838)
9	Deductions Recorded on Books Not Deducted for Return	
10	Regulatory Assets	6,657,019
11	Income Tax Expense and Interest on IRS Settlement	19,371,330
12	Other Deductions Recorded on Books Not Deducted for Return	(9,843,095)
14	Income Recorded on Books Not Included in Return	
15	Amortization of Gross-ups	78,045,811
19	Deductions on Return Not Charged Against Book Income	
20	Benefits	(14,824,504)
21	Depreciation & Property Related	(118,739,182)
22	Other Deductions on Return Not in Books	36,282,575
27	Federal Tax Net Income	91,941,429
28	Show Computation of Tax:	
29	Federal Tax at 21%	19,307,700
30	Federal credits	
31	Tax return true ups	(754,565)
32	Other adjustments	
33	Total Calculated Tax Expense	18,553,135

34	Operating (Account 409100)	16,312,580
35	Nonoperating (Account 409200)	2,240,556
36	Total Federal Expense Recorded in F/S	18,553,136

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: DeductionsRecordedOnBooksNotDeductedForReturn

Other Deductions Recorded on Books Not Deducted for Return		
Ad valorem taxes	\$	(180,972)
Bad Debt Reserve		(2,941,055)
Injuries and Damages Reserve		(13,578)
Interest Rate Swap - Gain Amort		(60,459)
Litigation / Contingent Reserve		(291,276)
Mark to Market		(711,101)
Miscellaneous Accruals		(558,924)
TRED Trust Reserve		(5,085,730)
Total Other Deductions Recorded on Books Not Deducted for Return	<u>\$</u>	<u>(9,843,095)</u>

(b) Concept: DeductionsOnReturnNotChargedAgainstBookIncome

Bond Redemptions		
Energy Efficiency Programs	\$	920,058
Goodwill		3,904,619
Miscellaneous Perm Expenses*		2,883,950
Operating & Finance Leases		2,099,650
Provision for Rate Refund		12,929,990
Regulatory Liabilities		95,553
Total Other Deductions on Return Not in Books	<u>\$</u>	<u>13,448,755</u>
		<u>36,282,575</u>

(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:

Commonste, Inc.
DesertLink Investment, LLC
Lands of Sierra, Inc.
Nevada Power Company dba NV Energy
NV Energy, Inc.

NVE Holdings, LLC
NVE Insurance Co, Inc.
Sierra Gas Holding Company
Sierra Pacific Power Company dba NV Energy
Silver State Holdings LLC

Nevada Electric Investment Company

BHE Sub-Group:

ABA Management, L.L.C.
AC Eagle Corporation
AC Palm Desert Corporation
AC2015 Corporation
Aeronavis, LLC
Alamo 6 Solar Holdings, LLC
Alamo 6, LLC
Alaska Gas Transmission Company, LLC
Alliance Title Group, LLC
Ambassador Real Estate Company
American Eagle Referral Service, LLC
Americana Arizona Referrals, LLC
Americana Arizona, LLC
Americana, L.L.C.
ARE Commercial Real Estate, LLC
ARE Iowa, LLC
Arizona HomeServices, L.L.C.
Attorneys Title Holdings, Incorporated
BDFH, Inc.
Beach Properties of Florida, LLC
Bennion & Deville Fine Homes, Inc.
Berkshire Hathaway Energy Company
BH2H Holdings, LLC
BHE AC Holding, LLC
BHE America Transco, LLC
BHE B Tax Equity Holdings, LLC
BHE B2H, LLC

BHE Canada, LLC
BHE Community Solar, LLC
BHE Compression Services, LLC
BHE CS Holdings, LLC
BHE Gas, Inc.
BHE Geothermal, LLC
BHE GT&S, LLC
BHE Hydro, LLC
BHE Infrastructure Group, LLC
BHE Infrastructure Services, LLC
BHE Investment Group LLC
BHE Montana, LLC
BHE Pearl Solar Holdings, LLC
BHE Pearl Solar, LLC
BHE Pipeline Group, LLC
BHE Ravenswood, LLC
BHE Renewables, LLC
BHE Solar, LLC
BHE Texas Transco, LLC
BHE Turbomachinery, LLC
BHE U.K. Electric, Inc.
BHE U.K. Inc.
BHE U.K. Power, Inc.
BHE U.S. Transmission, LLC
BHE Wind, LLC
Grande Prairie Land Holding, LLC
Grande Prairie Wind Holdings, LLC
Grande Prairie Wind II, LLC
Grande Prairie Wind, LLC
Greater Metro, LLC
Guarantee Real Estate
Hegg Limited Referral Company, LLC
HEGG Realtors Iowa, Inc.
HEGG, Realtors Inc.
HL Commercial Group, LLC
HN Real Estate Group, L.L.C.
HN Referral Corporation
HomeServices Insurance, Inc.
HomeServices KOI, Inc.
HomeServices Lending, LLC
HomeServices MidAtlantic, LLC
HomeServices Northeast, LLC
HomeServices of Alabama, Inc.
HomeServices of America, Inc
HomeServices of Arizona, LLC

BHE WV Holdings, LLC
BHE WV Renewables, LLC
BHER Flat Top Wind Holdings, LLC
BHER Gopher Wind Holdings, LLC
BHER Independence Wind Holdco, LLC
BHER IWE Holdco, LLC
BHER Mariah Wind Holdings LLC
BHER Market Operations, LLC
BHER Minerals, LLC
BHER Operating Company, LLC
BHER Power Resources, Inc.
BHER Ravenswood Solar 1, LLC
BHER Rio Bravo Wind Holdings, LLC
BHER San Vicente Holdings LLC
BHER Santa Rita Holdings, LLC
BHER Santa Rita Investment, LLC
BHER TL Tech, LLC
BHER Willows Solar, LLC
BHER WV Solar, LLC
BHER WV Wind, LLC
BHER-Kiewit SVESF LLC
BHES CSG Holdings, LLC
BHES Pearl Solar Holdings, LLC
BHH Affiliates, LLC
BHH Iowa Affiliates, LLC
Bishop Hill Energy II LLC
Bishop Hill II Holdings, LLC

Black Rock Geothermal LLC
BPFLA Referrals, LLC
CalEnergy Company, Inc.
CalEnergy Generation Operating Company
CalEnergy Geothermal Holding, LLC
CalEnergy International Services, Inc.
CalEnergy Minerals LLC
CalEnergy Operating Corporation
CalEnergy Pacific Holdings Corp.
CalEnergy YCA Partner 2, LLC
CalEnergy, LLC
California Energy Development Corporation
California Energy Yuma Corporation
California Utility Holdco, LLC
CanopyTitle, LLC
Capitol Title Company
Carolina Gas Services, Inc.
Carolina Gas Transmission, LLC
CE Electric (NY), Inc
CE Generation, LLC
CE Geothermal, Inc.
CE International Investments, Inc
CE Leathers Company
CE Turbo LLC
Commonsite, Inc.
Independence Wind Energy LLC
Insight Home Inspections, LLC
Intero Franchise Services, Inc.
Intero Nevada, LLC
Intero Real Estate Holdings, Inc.
Intero Real Estate Services, Inc.
Intero Referral Services, Inc.
Iowa Realty Co., Inc.
Iowa Title Company
Iroquois GP Holding Company, LLC
Iroquois, Inc.
JBRC, Inc.
JRHBW Realty, Inc. d/b/a/ RealtySouth
Jumbo Road Holdings, LLC
Kansas City Title, Inc.
Kentucky Residential Referral Service, LLC
Kentwood Commercial, LLC
Kentwood Real Estate Services, LLC
Kentwood, LLC
Kern River Gas Transmission Company

Cordova Energy Company LLC
Cove Point GP Holding Company, LLC
Crown Solar Holdings, LLC
Crown Solar, LLC
CTRE, L.L.C.
Dakota Dunes Development Company
DCCO INC.
Del Ranch Company
Denver Rental, LLC
Desert Valley Company
DesertLink Investments, LLC
Earth Energy Power Link LLC
Eastern Energy Gas Holdings, LLC
Eastern Gas Transmission and Storage, Inc
Eastern Gathering and Processing Inc.
Eastern MLP Holding Company II, LLC
Ebby Halliday Alliance, LLC
Ebby Halliday Real Estate, LLC
Edina Realty Referral Network, Inc.
Edina Realty Title, Inc.
Edina Realty, Inc.
Elk Valley Wind, LLC
Elmore Company
Elmore North Geothermal LLC
Energy West Mining Company
Esslinger-Wooten-Maxwell, Inc.
E-W-M Referral Services, Inc.

F&R/T LLC
Falcon Power Operating Company
First Network Realty, Inc.
First Realty, Ltd.
First Weber Illinois, LLC
First Weber Referral Associates, Inc.
First Weber, Inc.
Fishlake Power LLC
Flat Top Holdings, LLC
Flat Top Wind I, LLC
Florida Network LLC
Florida Network Property Management, LLC
Fluvanna Holdings 2, LLC
Fluvanna Wind Energy 2, LLC
For Rent, Inc.
Fort Dearborn Land Title Company, LLC
FR Mariah Holdings II, LLC
FRTC, LLC
Geronimo Community Solar Gardens Holding Company, LLC
Geronimo Community Solar Gardens, LLC
Gibraltar Title Services, LLC
Glacier Balancing Authority Services, LLC
Glacier Wind 1, LLC
Glacier Wind 2, LLC
GPWH Holdings, LLC
Midwest Power Transmission Texas, LLC
Midwest Preferred Realty, Inc.
Midwest Realty Ventures, LLC
Modular LNG Holdings, Inc.
Montana Alberta Tie LP Inc.
Montana Alberta Tie US Holdings GP Inc.
Morton Bay Geothermal LLC
MTL Canyon Holdings, LLC
Nebraska Referral, Inc.
Nevada Electric Investment Company
Nevada Power Company
Niche Storage Solutions, LLC
NNGC Acquisition, LLC
Northeast Referral Group, LLC
Northern Machining and Fabrication, LLC
Northern Natural Gas Company
Northrop Realty, LLC
NRS Referral Services, LLC
NV Energy, Inc.
NVE Holdings, LLC

HomeServices of California, LLC
HomeServices of Colorado, LLC
HomeServices of Florida, Inc.
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
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.
Rim Rock Wind, LLC

KR Holding, LLC
Lands of Sierra, Inc.
Larabee School of Real Estate, Inc.
Long & Foster Institute of Real Estate, 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 Services, LLC
MidAmerican Funding, LLC
MidAmerican Geothermal Development Corporation
MidAmerican Wind Tax Equity Holdings, LLC
Midcontinent Grid Solutions Holdco, LLC
Midland Escrow Services, Inc.
Mid-States Title Insurance Agency, LLC
Midwest Capital Group, Inc.
Midwest Power Transmission Iowa, 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

NVE Insurance Company, Inc.
NW Referral Services, LLC
Pacific Minerals, Inc.
PacifiCorp
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
Power Watch, 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 Home Mortgage, LLC
Pru-One, Inc.
Real Estate Knowledge Services, LLC
Real Living Real Estate, LLC
Reece & Nichols Alliance, Inc.
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

Rio Bravo Wind Holdings LLC
Rio Bravo Windpower, LLC
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

All Other Affiliates:

121 Acquisition Co., LLC
21 SPC, Inc.
21st Communities, Inc.
21st Mortgage Corporation
2K Polymer Systems, Inc.
Acme Brick Company
Acme Building Brands, Inc
Acme Management Company
Acme Services Company, LLC
Adalet Company
AEROCRAFT HEAT TREATING CO INC
Aero-Hose Corporation
AEROSPACE DYNAMICS INTERNATIONAL INC
Affordable Housing Partners, Inc.
AIPCF V CHI Blocker Inc
AJF Warehouse Distributors, Inc.
Albecca, Inc.
Alleghany Capital Corporation
Alleghany Corporation
Alleghany Properties Holdings LLC
Alleghany Reinsurance Company LLC
Alpha Cargo Motor Express, Inc
Alu-Forge, Inc
American All Risk Insurance Services Inc.

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

Artform International Inc.
ATLANTIC PRECISION INC
AVIBANK MANUFACTURING INC
AzGUARD Insurance Company
Bayport Systems, Inc.
Ben Bridge Jeweler, Inc.
Benjamin Moore & Co.
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 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.

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.
West Virginia Land Holdings, LLC
Western Capital Group, LLC
Willows Solar Holdings LLC
Wind Watch, LLC
WRW Holding, LLC

BH-IMC Holdings Inc.
BHSF, Inc.
biBERK Insurance Services, Inc.
BK1 Oldco Inc.
Blue Chip Stamps, Inc.
BN Leasing Corporation
BNSF Communications, Inc.
BNSF Logistics, LLC
BNSF Railway Company
BNSF Spectrum, Inc.
Boat America Corporation
Borsheim Jewelry Company, Inc
Braemac (CA) L.L.C.
Brainy Toys, Inc.
Brilliant National Services, Inc.
Brooks Sports, Inc.
Build a Better, LLC
Burlington Northern Railroad Holdings, Inc.
Burlington Northern Santa Fe, LLC
Business Wire, Inc.
CALEDONIAN ALLOYS INC
CalGO Insurance Company
Camp Manufacturing Company
Cannon Equipment LLC

American Commercial Claims Administrators Inc
American Dairy Queen Corporation
AmGUARD Insurance Company
Andrews Laser Works Corporation
APACE Holding Company LLC
Carefree Company
CATA Services Company
Cavalier Homes, Inc.
Central States Indemnity Co. of Omaha
Central States of Omaha Companies, Inc.
CH Industries, Inc.
Charter Brokerage Holdings Corp.
CJE II
Claims Services, Inc.
Clayton Education Corp.
Clayton Homes, Inc.
Clayton Properties Group, Inc.
Clayton Supply, Inc.
Clayton, Inc.
CMH Capital, Inc.
CMH Homes, Inc.
CMH Manufacturing West, Inc.
CMH Manufacturing, Inc.
CMH Services Aviation, Inc.
CMH Services, Inc.
CMH Transport, Inc.
Coil Master Corporation
Columbia Insurance Company
Complementary Coatings Corp.
Composites Horizons LLC
Consumer Value Products, Inc.
Continental Divide Insurance Company
Cort Business Services Corporation
Covington Specialty Insurance Company
CPM Development, LLC
Criterion Insurance Agency
Crown Holdco One, Inc.
Crown Holdco Two, Inc.

BH Shoe Holdings, Inc.
BHA Minority Interest Holdco, Inc.
BHG Life Insurance Company
BHG Structured Settlements, Inc.
BHHG Special Risks Insurance Company
Easley Custom Plastics, Inc.
EastGUARD Insurance Company
Eco Color Company
Ecodyne Corporation
Ellis & Watts Global Industries, Inc.
Elm Street Corporation
Empire Distributors of Colorado, Inc.
Empire Distributors of North Carolina, Inc.
Empire Distributors of Tennessee, Inc.
Empire Distributors, Inc.
ENVIRONMENT ONE CORPORATION
EP SALES INC
EXACTA AEROSPACE INC
Executive Jet Management, Inc.
Exponential Technology Group, Inc.
Exsif Worldwide, Inc.
ExtruMed, Inc.
Fair American Insurance and Reinsurance Company
Fair American Select Insurance Company
FATIGUE TECHNOLOGY INC
Financial Services Plus, Inc.
Finial Reinsurance Company
First Act, LLC
First Berkshire Hathaway Life Insurance Company
FlightSafety Capital Corp.
FlightSafety Defense Corporation
FlightSafety Development Corp.
FlightSafety International Inc.
FlightSafety International Middle East Inc.
FlightSafety New York, Inc.
FlightSafety Properties, Inc.
Floors, Inc.
Fontaine Commercial Trailer, Inc.

CANNON MUSKEGON CORPORATION
Capitol Facilities Corporation
Capitol Indemnity Corporation
Capitol Specialty Insurance Corporation
CapSpecialty, Inc.
GEICO Atlantis IV Corporation
GEICO Casualty Co.
GEICO Choice Insurance Company
GEICO Corporation
GEICO Discovery Corporation
GEICO Discovery II Corporation
GEICO Discovery III Corporation
GEICO Discovery IV Corporation
GEICO Endeavor Corporation
GEICO Endeavor II Corporation
GEICO Endeavor III Corporation
GEICO Endeavor IV Corporation
GEICO General Insurance Co.
GEICO Horizon Corporation
GEICO Horizon II Corporation
GEICO Horizon III Corporation
GEICO Horizon IV Corporation
GEICO Indemnity Co.
GEICO Lone Star Corporation
GEICO Lone Star II Corporation
GEICO Lone Star III Corporation
GEICO Lone Star IV Corporation
GEICO Marine Insurance Company
GEICO Perspective Corporation
GEICO Perspective II Corporation
GEICO Perspective III Corporation
GEICO Products, Inc.
GEICO Protection Insurance Company
GEICO Secure Insurance Company
GEICO Voyager Corporation
GEICO Voyager II Corporation
GEICO Voyager III Corporation
GEICO Voyager IV Corporation

Crown Parent, Inc.
CSI Life Insurance Company
CTB Credit Corp
CTB Inc.
CTB International Corp
CTB Investment Holdings Inc.
CTB IW INC
CTB Midwest Inc
CTB MN Investments
CTB Technology Holding Inc.
Cumberland Asset Management, Inc.
Cypress Insurance Company
D.I. Properties Inc.
Daniels-Head Insurance Agency, Inc. (CA)
Daniels-Head Insurance Agency, Inc. (TX)
Daniels-Head Management Corp.
DCI Marketing Inc.
DESIGNED METAL CONNECTIONS, INC.
DICKSON TESTING CO INC
DL Trading Holdings I, Inc.
DQF, Inc.
DQGC, Inc.
Duracell Industrial Operations, Inc.
Duracell U.S. Operations, Inc.
Hohmann & Barnard, Inc.
Homefirst Agency, Inc.
Homemakers Plaza, Inc.
HUNTINGTON ALLOYS CORPORATION
IdealLife Insurance Company
IMC International Metalworking Companies Inc.
Ingersoll Cutting Tool Company Inc.
Innovative Building Products, Inc
Innovative Coatings Technology Corporation
Innovative Quality Solutions LLC
Interco Tobacco Retailers, Inc.
International Dairy Queen, Inc.
International Insurance Underwriters, Inc.
Intrepid JSB, Inc.
Ironwood Plastics Inc
Iscar Metals Inc.
ITTI Group USA Holdings Inc.

Fontaine Engineered Products, Inc.
Fontaine Fifth Wheel Company
Fontaine Modification Company
Fontaine Spray Suppression Company
Fontaine Trailer Company LLC
Forest River Holdings, Inc.
Forest River, Inc.
Forseti Assurance Company, LLC
Frasca International, Inc.
Freedom Warehouse Corp.
Fruit of the Loom Direct, Inc.
Fruit of the Loom Trading Company
Fruit of the Loom, Inc.
Fruit of the Loom, Inc. (Sub)
FTL Regional Sales Co., Inc.
Garan Central America Corp.
Garan Incorporated
Garan Manufacturing Corp.
Garan Services Corp
Gateway Underwriters Agency, Inc.
GEICO Advantage Insurance Company
GEICO Atlantis Corporation
GEICO Atlantis II Corporation
GEICO Atlantis III Corporation
Marine Tech Wire and Cable, Inc.
Marmon Beverage Technologies, Inc.
Marmon Crane Services, Inc.
Marmon Distribution Services, Inc.
Marmon Energy Services Company
Marmon Engineered Components Company
Marmon Financial Group, Inc.
Marmon Foodservice Technologies, Inc.
Marmon Holdings, Inc.
Marmon Link Inc
Marmon Metal Solutions, Inc.
Marmon Power Systems, Inc.
Marmon Rail Group, Inc.
Marmon Railroad Services LLC
Marmon Renew, Inc.
Marmon Retail & Highway Technologies Company LLC
Marmon Retail LLC

Gen Re Intermediaries Corporation
General Re Corporation
General Re Financial Products Corporation
General Re Life Corporation
General Reinsurance Corporation
General Star Indemnity Company
General Star National Insurance Company
Genesis Insurance Company
GINSU LLC
Government Employees Financial Corp.
Government Employees Insurance Co.
GRD Holdings Corporation
GREENVILLE METALS INC
GUARDco, Inc.
H. H. Brown Shoe Company, Inc.
H.J. Justin & Sons, Inc.
Halex Electric Company
HAMILTON AVIATION INC
Hawthorn Life International, Ltd.
HeatPipe Technology, Inc.
Heibar Installation, Inc.
Heibar Manufacturing, Inc.
HELICOMB INTERNATIONAL INC
Henley Holdings, LLC
MiTek Industries, Inc.
MLMIC Insurance Company
MLMIC Services, Inc.
Morgantown-National Supply, Inc.
Mount Vernon Fire Insurance Company
Mount Vernon Specialty Insurance Company
Mouser Electronics, Inc.
Mouser JV 1, Inc
Mouser JV 2
MPP Co., Inc.
MPP Pipeline Corporation
MS Property Company
MW Wholesale, Inc.
National Fire & Marine Insurance Company
National Indemnity Company
National Indemnity Company of Mid-America
National Indemnity Company of the South

ITTI Investment Holdings Inc.
J.L. Mining Company
Jazplus, LLC
Jazwares Canada Holdings Inc.
Jazwares Entertainment, LLC
Jazwares Soft Creations LLC
Jazwares, LLC
Johns Manville Corporation
Johns Manville, Inc.
Jordan's Furniture, Inc.
Joyce Steel Erection LLC
Justin Brands, Inc.
Kahn Ventures, Inc.
Kelly Amusement Holdings, LLC
Kinexo, Inc.
KITCO Fiber Optics, Inc.
KLUNE INDUSTRIES INC
L.A. Terminals, Inc.
Landmark American Insurance Company
Larson-Juhl International LLC
LeachGarner, Inc.
Lipotec USA, Inc.
LiquidPower Specialty Products, Inc.
LJ AERO HOLDINGS INC
LJ SYNCH HOLDINGS INC
LMG Ventures, LLC
Loch Vale Logistics, Inc.
Los Angeles Junction Railway Company
LSPI Holdings Inc.
Lubrizol Advanced Materials Holding Corporation
Lubrizol Advanced Materials, Inc.
Lubrizol Global Management, Inc.
Lubrizol Inter-Americas Corporation
Lubrizol International, Inc.
Lubrizol Life Science, Inc.
Lubrizol Overseas Trading Corporation
M & C Products, Inc.
M&M Manufacturing, Inc.
M2 Liability Solutions, Inc.
Mapletree Transportation, Inc.
Penn Coal Land, Inc.

Marmon Retail Products, Inc.
Marmon Specialty Products Company
Marmon 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 Interstate Warehouse, Inc.
McLane Mid-Atlantic, Inc.
McLane Midwest, Inc.
McLane Minnesota, Inc.
McLane Network Solutions, Inc.
McLane New Jersey, Inc.
McLane Ohio, Inc.
McLane Southern, Inc.
McLane Suneast, Inc.
McLane Tri-States, Inc.
McLane Western, Inc.
MCWILLIAMS FORGE COMPANY
Medical Protective Finance Corporation
MedPro Group, Inc.
MedPro Risk Retention Services, Inc.
Merit Distribution Services, Inc.
METALAC FASTENERS INC
Meyn LLC
MFS Fleet, Inc.
Miller Sage Holdings, Inc.
Mindware Corporation
MiTek Holdings, Inc.
MiTek Inc.
Shaw Integrated and Turf Solutions, Inc.

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.
Newtool
NFM Custom Countertops, LLC
NFM of Cedar Park, Inc.
NFM of Iowa, Inc.
NFM of Kansas, Inc.
NFM of Nebraska, Inc.
NFM SERVICES, LLC
NFM Wellness, 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
Orien Risk Analysts, Inc.
Oriental Trading Company, Inc.
OTC Brands, Inc.
OTC Direct, Inc.
OTC Worldwide Holdings, Inc.
PCC ROLLMET INC
PCC STRUCTURALS INC
PELLI, Inc.
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Perfection Hy-Test Company
PERMASWAGE HOLDINGS, INC.
Pine Canyon Land Company
Piper Finance Company
Platte River Insurance Company
Plaza Financial Services Co.
Plaza Resources Co.
PLICO
Precision Brand Products, Inc.
PRECISION CASTPARTS CORP
Precision Cutting Technologies, Inc.
PRECISION FOUNDERS INC
Press Forge Company
Princeton Insurance Company
Priority One Financial Services, Inc.
PRISM Holdings LLC
PRISM Plastics, Inc.
Procrane Holdings, Inc.
Professional Risk Management Services, Inc.
PROGRESSIVE INCORPORATED
PROTECTIVE COATING INC
QS Partners LLC
QS Security Services LLC
R.C. Tway Company, 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.
Resurgens Specialty Underwriting, Inc.
Richline Group, Inc
RIECP, LLC
Ringwalt & Liesche Co.
Rio Grande, Inc.
Rochester Crematory, Inc.
Roxell USA, Inc.
RSUI Group, Inc.
RSUI Indemnity Company

RSUI Insurance Exchange RPG, Inc.
RSUI Surplus Lines Insurance Services, 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
ScottCare Corporation
See's Candies, Inc.
See's Candy Shops, Incorporated
Seventeenth Street Realty, Inc.
Shaw Asia Pacific Holdings, LLC
Shaw Diversified Services, Inc.
Shaw Floors, Inc.
Shaw Funding Company
Shaw Industries Group, Inc.
Shaw Industries, Inc.

Shaw International Services, Inc.
Shaw Retail Properties, Inc.
Shaw Sports Turf California, Inc.
Shaw Transport, Inc.
Shaw Watershed Holdings, LLC.
SHX Flooring, Inc.
SidePlate Systems, Inc.
Smilemakers Canada Inc.
Smilemakers, Inc.
SN Management, Inc.
Soco West, Inc.
Solqs
Sonnax Transmission Company
Southern Energy Homes, Inc.
SOUTHWEST UNITED INDUSTRIES INC
SPS INTERNATIONAL INVESTMENT COMPANY
SPS TECHNOLOGIES LLC
SPS Technologies Mexico LLC
SSP-SIMatrix Inc.
Stahl Truck Equipment Company
Star Lake Railroad Company
Summit Distribution Services, Inc.
SXP SCHULZ XTRUDED PRODUCTS LLC
TBCW Holdings, Inc.
TBS USA, Inc.
Tenn-Tex Plastics, Inc.
TEXAS HONING INC
The Ben Bridge Corporation
The BVD Licensing Corporation
The Duracell Company
The Fecheimer Brothers Co.
The Indecor Group, Inc.
The Lubrizol Corporation
The Medical Protective Company
The Pampered Chef, Ltd.
The Zia Company
Thermoform Plastics, Inc.
TITANIUM METALS CORPORATION
TM City Leasing Inc.
Tool-Flo Manufacturing, Inc.
Top Five Club, Inc.

Total Quality Apparel Resource, Inc
TPC European Holdings, LTD.
TPC North America, Ltd.
Transatlantic Holdings, Inc.
Transatlantic Reinsurance Company
Transco Rail Services US Inc.
Transco Railcar Repair Inc
Transco, Inc.
Transportation Technology Services, Inc.
TransRe Underwriting Managers Agency Ltd.
TRH Holding Corp.
Triangle Suspension Systems, Inc.
Trilogy Communications, Inc.
TrueNorth Development Inc.
TS City Leasing Inc
TSE Brakes, Inc.
TTI JV 1

TTI, Inc.
Tucker Safety Products, Inc.
Tungaloy-NTK America Inc.
TXFM, Inc.
U.S. Investment Corporation
U.S. Underwriters Insurance Co.
UCFS Europe Company
UCFS International Holding Company
UFC Transition Co.
Unified Supply Chain, Inc.
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
V3 Insurance Agency Inc.
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 Combustion Systems, Inc.
Wayne Water Systems, Inc.
Webb Wheel Products, Inc.
Wellfleet Insurance Company
Wellfleet New York Insurance Company
Western Builders Supply, Inc.
Western Enterprises, Inc.
Western Fruit Express Company
WestGUARD Insurance Company
Whittaker, Clark & Daniels, Inc.
Wilbert Funeral Services, Inc.
Wilbert, Inc.
World Book Company
World Book Encyclopedia, Inc.

World Book, 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
Xelix Distribution, Inc.
X-L-Co., Inc.
XTRA Companies, Inc.
XTRA Corporation
XTRA Finance Corporation
XTRA Intermodal, Inc.
Z Global Logistics, LLC
Zag Toys Holdings, LLC

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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				18,553,136	17,456,052	1,013,298	2,110,382		15,904,817			2,648,319
2	FICA	Payroll Tax	Federal		(2,910)		2,088,953	1,479,064	2,910	609,889		317,737			1,771,216
3	FUTA	Payroll Tax	Federal		789		47,988	78,922		(30,145)		10,353			37,635
4	Other Payroll Tax	Payroll Tax	Federal												
5	Subtotal Federal Tax				(2,121)		20,690,077	19,014,038	1,016,208	2,690,126		16,232,907			4,457,170
6	Income Tax	Income Tax	California				59,744	59,744				59,744			
7	Real & Personal Property Tax	Property Tax	California		424,824		835,772	842,710		417,886		835,772			
8	Possessory Interest Tax	Property Tax	Indian Tribes				198,208	198,208				198,208			
9	Real & Personal Property Tax	Property Tax	Nevada			1,022,430	25,481,728	27,312,639			2,853,342	23,277,431			2,204,297
10	Commerce Tax	Other State Tax	Nevada		895,864		1,454,515	1,566,919		783,460		1,220,417			234,098
11	Franchise Tax - County	Franchise Tax	Nevada		542,661		757,608	354,031		946,238		685,675			71,933
12	Modified Business Tax	Payroll Tax	Nevada				929,752	794,290		135,462		929,752			
13	PUCN Mill Assessment	Other Taxes and Fees	Nevada		1,141,228		4,604,844	4,594,860		1,151,212					4,604,844

14	Sales & Use Tax on P Card	Sales And Use Tax	Nevada				6,094	6,094				6,094		
15	UEC on Company Use	Sales And Use Tax	Nevada				2,911	2,911				2,572		339
16	Unemployment Tax	Unemployment Tax	Nevada		11,181		10,847	77,582	(11,181)	(66,735)				10,847
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				3,885	3,885				3,885		
20	Use Tax	Sales And Use Tax	Nevada				14,316,086	13,900,274		415,812				14,316,086
40	TOTAL				3,013,737	1,022,430	69,352,171	68,728,285	1,005,027	6,473,561	2,853,342	43,452,557		25,899,614

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: TaxAdjustments

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

(b) Concept: TaxAdjustments

Balance reclass due to implementation of a new system.

(c) Concept: TaxAdjustments

Balance reclass due to implementation of a new system.

(d) Concept: TaxesIncurredOther

	GAS		OTHER		TOTAL
FEDERAL					
Income Tax	\$ 407,763		\$ 2,240,556		\$ 2,648,319
FICA	1,771,216		—		1,771,216
FUTA	1,489		36,146		37,635
TOTAL FEDERAL	\$ 2,180,468		\$ 2,276,702		\$ 4,457,170
STATE OF NEVADA					
Real & Personal Property Tax	\$ 1,076,412		\$ 1,127,885		\$ 2,204,297
Commerce Tax	234,098		—		234,098
Franchise Tax - County	71,933		—		71,933
PUCN Mill Assessment	—		4,604,844		4,604,844
Use Tax	—		14,316,086		14,316,086
UEC on Company Use	339		—		339
Unemployment Tax	10,847		—		10,847
TOTAL STATE OF NEVADA	\$ 1,393,629		\$ 20,048,815		\$ 21,442,444
TOTAL	\$ 3,574,097		\$ 22,325,517		\$ 25,899,614

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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%	73,472			411.4/411.5	25,149		48,323	39 Years	
6	26%									
7	30%	605,412			409.1/411.4	25,705		579,707	39 Years	
8	40%									
9	50%									
8	TOTAL Electric (Enter Total of lines 2 thru 7)	678,884				50,854		628,030		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10										
11	10%	290,228			411.4/411.5	35,565		254,663	56 Years	
12	Total Gas	290,228				35,565		254,663		
47	OTHER TOTAL	290,228				35,565		254,663		
48	GRAND TOTAL	969,112				86,419		882,693		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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	93,585,715	107, 186, 252, 456, 495	121,503,782	89,173,789	61,255,722
2	Payroll & Benefits Accruals		Various	141,797,532	152,964,337	11,166,805
3	Joint Owned Plant Liability		Various	43,271,056	41,791,709	(1,479,347)
4	General Contingency	7,898,059	107, 143, 930	4,204,424	2,263,739	5,957,374
5	Risk Management Liability	2,255,735	242	1,132,709		1,123,026
6	Minor Items	(220,769)	232, 447	158,272	379,041	
47	TOTAL	103,518,740		312,067,775	286,572,615	78,023,580

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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	550,743,116	21,983,026	16,388,537		1823950	222,123,742	182310	241,426,921		575,640,784
3	Gas	53,971,731	2,050,008	61,602		1823950	27,351,956	182310	22,074,111		50,682,292
4	Other (Specify)	24,443,316	10,684,539	11,245,378							23,882,477
5	Total (Total of lines 2 thru 4)	629,158,163	34,717,573	27,695,517			249,475,698		263,501,032		650,205,553
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	629,158,163	34,717,573	27,695,517			249,475,698		263,501,032		650,205,553
10	Classification of TOTAL										
11	Federal Income Tax	629,158,163	34,717,573	27,695,517			249,475,698		263,501,032		650,205,553
12	State Income Tax										
13	Local Income Tax										

FOOTNOTE DATA

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

	<u>Balance at Beginning of Year</u>	<u>Amounts Debited to Account 410.1</u>	<u>Amounts Credited to Account 411.1</u>	<u>Balance at End of Year</u>
Detail of Electric - Other (Line 7)				
Ad Valorem Taxes	\$ 12,819	\$ 4,536	\$ —	\$ 17,355
Balance Sheet Reclass	(6,746,157)	3,550,167	—	(3,195,990)
Energy Efficiency Programs	(2,000,888)	3,897,737	2,146,338	(249,489)
Mark to Market	4,248,258	3,808,828	4,369,935	3,687,151
Total Electric - Other (Line 7)	<u>\$ (4,485,968)</u>	<u>\$ 11,261,268</u>	<u>\$ 6,516,273</u>	<u>\$ 259,027</u>

(b) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

	<u>Balance at Beginning of Year</u>	<u>Amounts Debited to Account 410.1</u>	<u>Amounts Credited to Account 411.1</u>	<u>Balance at End of Year</u>
Detail of Gas - Other (Line 15)				
Ad Valorem Taxes	\$ (21,385)	\$ 33,468	\$ —	\$ 12,083
Energy Efficiency Programs	393,047	146,130	289,688	249,489
Total Gas - Other (Line 15)	<u>\$ 371,662</u>	<u>\$ 179,598</u>	<u>\$ 289,688</u>	<u>\$ 261,572</u>

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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	2,680,561	407	192,327	48,082	2,536,316
3	^(b) Tracy Units 1 & 2 Net Book Value	2,084,595	108	2,278		2,082,317
4	Net Energy Metering	1,643,736	456	4,604,111	4,079,249	1,118,874
5	Earning Sharing Mechanism	50,271	407	18,280		31,991
6	^(c) PUCN Disallowed Costs	11,866,333	Various	2,479,969	1,879,567	11,265,931
7	^(d) Energy Efficiency/Renewable Programs	13,279,788	182	1,757,739	2,372,316	13,894,365
8	Temporary Renewable Energy Program	6,334,544	144, 440-4	6,539,131	8,755,000	8,550,413
9	Equity Component Carry Charges	4,409,501	419	7,584,132	5,376,621	2,201,990
10	Risk Management	671,313	175	13,048,128	13,075,698	698,883
11	Deferred Tax Unamortized ITC	257,612	190	22,972		234,640
12	Regulatory Deferred Income Taxes	231,779,598	182	65,458,657	20,766,208	187,087,149
13	Excess Deferred Taxes - Non Property	13,716,247	182, 190	13,716,247		
14	^(e) ON Line Temporary Rider Overcollection	1,237,614	407	3,300,304	3,862,856	1,800,166
15	Gain on Property Sale	173,605	421	70,868	11,741	114,478
16	Deferred Fuel & Purchased Power	43,946,350	557	171,786,118	134,340,549	6,500,781
17	Gas Programs Overcollection	2,357,840	407, 887	1,680,152	5,099,514	5,777,202
18	^(f) Cost of Removal		108	843,925	843,925	
41	TOTAL	336,489,508		293,105,338	200,511,326	243,895,496

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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	10/2024 - 09/2027
6	PUCN Disallowed Costs	16-06006	Various
7	Energy Efficiency/Renewable Programs	23-03006/24-03004/25-02034	10/2025 - 09/2026
8	Temporary Renewable Energy Program	23-03006/24-03004/25-02034	10/2025 - 09/2026
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	10/2024 - 09/2027
14	ON Line Temporary Rider Overcollection	24-02026	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
18	Cost of Removal	24-02027	See other FN

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.

(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Prior period balance and current period activity reclassified to 101 FERC account as a result of data conversion and transition to new ERP system.

(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Charges currently being deferred. Amortization period and treatment to be determined in a future regulatory proceeding.

(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Prior period balance and current period activity reclassified to 182 FERC account as a result of data conversion and transition to new ERP system.

(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

Prior period balance and current period activity originally from 119 FERC account reclassified to 254 FERC account as a result of data conversion and transition to new ERP system.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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Electric Operating Revenues

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- 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.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	\$350,366,321	\$395,710,549	\$2,666,452	\$2,725,577	334,962	330,890
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	\$324,867,292	\$356,923,378	\$3,095,137	\$3,108,499	51,077	50,733
5	Large (or Ind.) (See Instr. 4)	248,884,175	279,614,651	2,987,095	2,810,678	126	122
6	(444) Public Street and Highway Lighting	\$3,938,765	\$4,495,922	\$8,552	\$9,442	113	126
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	928,056,553	1,036,744,500	8,757,236	8,654,196	386,278	381,871
11	(447) Sales for Resale	38,996,833	40,657,173	624,332	686,515	32	30
12	TOTAL Sales of Electricity	967,053,386	1,077,401,673	9,381,568	9,340,711	386,310	381,901
13	(Less) (449.1) Provision for Rate Refunds	126,383	(102,989)				
14	TOTAL Revenues Before Prov. for Refunds	966,927,003	1,077,504,662	9,381,568	9,340,711	386,310	381,901
15	Other Operating Revenues						
16	(450) Forfeited Discounts	677,117	751,314				
17	(451) Miscellaneous Service Revenues	\$1,644,743	\$1,682,318				
18	(453) Sales of Water and Water Power						

19	<u>(454) Rent from Electric Property</u>	1,040,523	424,506				
20	<u>(455) Interdepartmental Rents</u>						
21	<u>(456) Other Electric Revenues</u>	4,777,720	2,097,278				
22	<u>(456.1) Revenues from Transmission of Electricity of Others</u>	25,485,619	28,216,955				
23	<u>(457.1) Regional Control Service Revenues</u>						
24	<u>(457.2) Miscellaneous Revenues</u>						
25	<u>Other Miscellaneous Operating Revenues</u>						
26	<u>TOTAL Other Operating Revenues</u>	33,625,722	33,172,371				
27	<u>TOTAL Electric Operating Revenues</u>	1,000,552,725	1,110,677,033				

Line 12, column (b) includes \$ (19,604,156) of unbilled revenues.

Line 12, column (d) includes 30,412 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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: ResidentialSales

<u>Unmetered Sales</u>		<u>Revenue</u>
440 Overhead Lighting Service - Residential	\$	465,050

(b) Concept: SmallOrCommercialSalesElectricOperatingRevenue

<u>Unmetered Sales</u>		<u>Revenue</u>
442 Overhead Lighting Service - Commercial	\$	1,061,305
442 Wireless Communication Service		7,338
Total	\$	1,068,643

(c) Concept: PublicStreetAndHighwayLighting

<u>Unmetered Sales</u>		<u>Revenue</u>
444 Street Lights	\$	3,938,765

(d) Concept: MiscellaneousServiceRevenues

<u>Description</u>		<u>Amount</u>
Misc. Serv Revenue - Service Charges	\$	1,644,743
Remaining Misc Revenue Under \$250,000 Threshold		—
Total	\$	1,644,743

(e) Concept: OtherElectricRevenue

<u>Description</u>		<u>Amount</u>
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	5,967,863
Regulatory Amortizations		(964,896)
Remaining Other Revenue Under \$250,000 Threshold		123,584
Total	\$	5,126,551

(f) Concept: ResidentialSales

<u>Unmetered Sales</u>		<u>Revenue</u>
440 Overhead Lighting Service - Residential	\$	570,818

(g) Concept: SmallOrCommercialSalesElectricOperatingRevenue

<u>Unmetered Sales</u>		<u>Revenue</u>
442 Overhead Lighting Service - Commercial	\$	1,029,099
442 Wireless Communication Service		8,352
Total	\$	1,037,451

(h) Concept: PublicStreetAndHighwayLighting

<u>Unmetered Sales</u>		<u>Revenue</u>
444 Street Lights	\$	4,495,922

(i) Concept: MiscellaneousServiceRevenues

Description:		Amount:
Misc. Serv Revenue - Service Charges	\$	1,303,573
Remaining Other Revenue Under \$250,000 Threshold		378,745
Total	\$	1,682,318

(j) Concept: OtherElectricRevenue

Description:		Amount:
Other Electric Revenue - CIAC Amortization and Gross-Ups	\$	3,670,212
DOS Impact Fee and Amort of Impact Fee		(1,218,652)
Remaining Other Revenue Under \$250,000 Threshold		(354,282)
Total	\$	2,097,278

(k) Concept: MegawattHoursSoldResidentialSales

Unmetered Sales	MWH
440 Overhead Lighting Service - Residential	1,456

(l) Concept: MegawattHoursSoldSmallOrCommercial

Unmetered Sales	MWH
442 Overhead Lighting Service - Commercial	2,927
442 Wireless Communication Service	82
Total	3,009

(m) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting

Unmetered Sales	MWH
444 Street Lights	8,552

(n) Concept: MegawattHoursSoldResidentialSales

Unmetered Sales	MWH
440 Overhead Lighting Service - Residential	1,505

(o) Concept: MegawattHoursSoldSmallOrCommercial

Unmetered Sales	MWH
442 Overhead Lighting Service - Commercial	2,963
442 Wireless Communication Service	83
Total	3,046

(p) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting

Unmetered Sales:	MWH
444 Street Lights	9,442

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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		(8,985,648)	0		0.0000
2	D-1	2,066,783	292,508,150	223,298	9,256	0.1415
3	D-1 AB405	36,531	7,151,856	11,654	3,135	0.1958
4	D-1 NMR 15M	7	1,041	1	7,000	0.1487
5	D-1 NMR-G	13,480	2,143,957	2,234	6,034	0.1590
6	DM-1	492,381	66,278,361	92,367	5,331	0.1346
7	DM-1 AB405	277	46,112	111	2,495	0.1665
8	DM-1 NMR 15M					0.0000
9	DM-1 NMR-G	170	23,909	38	4,474	0.1406
10	OD-1 CPP	67	8,957	6	11,167	0.1337
11	OD-1 CPP AB405	1	357	1	1,000	0.3570
12	OD-1 CPP DDP	473	53,489	39	12,128	0.1131
13	OD-1 CPP EVRR AB405	19	2,038	3	6,333	0.1073
14	OD-1 DDP					0.0000
15	OD-1 TOU	24,315	3,248,266	2,306	10,544	0.1336
16	OD-1 TOU AB405	1,360	242,186	253	5,375	0.1781
17	OD-1 TOU EVRR	20,869	2,618,403	1,460	14,294	0.1255
18	OD-1 TOU EVRR AB405	3,006	435,879	385	7,808	0.1450
19	OD-1 TOU EVRR NMR-G	436	59,774	46	9,478	0.1371
20	OD-1 TOU NMR-G	225	33,789	28	8,036	0.1502
21	OD-1-EVRR-TOU NMR 15M		63			0.0000
22	ODM-1 CPP	3	307			0.1023

23	ODM-1 TOU	3,854	491,280	598	6,445	0.1275
24	ODM-1 TOU EVRR	1,025	120,538	115	8,913	0.1176
25	OLS	1,458	514,381			0.3528
41	TOTAL Billed Residential Sales	2,666,740	366,997,445	334,943	7,962	0.1376
42	TOTAL Unbilled Rev. (See Instr. 6)	(288)	(16,631,124)			57.7470
43	TOTAL	2,666,452	350,366,321	334,962	7,960	0.1314

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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: MegawattHoursSoldResidentialSales

Unmetered Sales

440 Overhead Lighting Service - Residential

MWH

1,456

(c) Concept: ResidentialSales

Unmetered Sales

440 Overhead Lighting Service - Residential

Revenue

\$

465,050

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	^(a) _DEAA		(10,104,221)			0.0000
2	DOS GS-1		1,780	2		0.0000
3	DOS GS-2S		172,426	5		0.0000
4	DOS GS-2S TOU		429,256	5		0.0000
5	GS-1	649,519	78,998,056	43,281	15,007	0.1216
6	GS-1 AB405	466	66,668	53	8,792	0.1431
7	GS-1 NMR-G	4,911	540,741	172	28,552	0.1101
8	GS-2P	52,949	5,004,161	45	1,176,644	0.0945
9	GS-2P TOU	61,375	5,966,139	18	3,409,722	0.0972
10	GS-2S	1,379,824	146,954,403	3,528	391,107	0.1065
11	GS-2S TOU	398,313	42,034,547	136	2,928,772	0.1055
12	GS-2S TOU EVCCR	8,086	1,462,814	11	735,091	0.1809
13	GS-2T	11,319	755,930	12	943,250	0.0668
14	GS-2T TOU	14,404	1,278,191	5	2,880,800	0.0887
15	IS-1	37,189	4,966,008	541	68,741	0.1335
16	IS-2	145,947	11,726,444	847	172,311	0.0803
17	LSR-1 (GS-2T TOU)	2,662	355,342	5	532,400	0.1335
18	O IS-1 TOU	2,899	298,378	2	1,449,500	0.1029
19	OGS-1 TOU	26,913	3,055,251	1,675	16,067	0.1135
20	OGS-1 TOU AB405	12	(64,674)	1	12,000	(5.3895)
21	OGS-1 TOU EVRR	184	20,656	12	15,333	0.1123
22	OGS-1 TOU NMR-G		461	1		0.0000

23	OGS-2P TOU	2,458	243,107	2	1,229,000	0.0989
24	OGS-2S TOU	272,638	29,137,224	659	413,715	0.1069
25	OGS-2S TOU EVCCR	5,665	1,167,803	20	283,250	0.2061
26	OLS	2,927	1,072,844	0		0.3665
27	SSR-2 (GS-1)	6	3,107	4	1,500	0.5178
28	SSR-3 (GS-2P)	23	13,609	1	23,000	0.5917
29	SSR-3 (GS-2T)	3,697	325,037	6	616,167	0.0879
30	WCS-1	82	7,657	1	82,000	0.0934
31	WP	7,318	843,163	1	7,318,000	0.1152
41	TOTAL Billed Small or Commercial	3,091,786	326,732,308	51,051	60,563	0.1057
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	3,351	(1,865,016)			(0.5566)
43	TOTAL Small or Commercial	3,095,137	324,867,292	51,077	60,597	0.1050

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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: MegawattHoursSoldSmallOrCommercial

Unmetered Sales	MWH
442 Overhead Lighting Service - Commercial	2,927
442 Wireless Communication Service	82
Total	3,009

(c) Concept: SmallOrCommercialSalesElectricOperatingRevenue

Unmetered Sales	Revenue
442 Overhead Lighting Service - Commercial	\$ 1,061,305
442 Wireless Communication Service	7,338
Total	\$ 1,068,643

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
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- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	^(a) _DEAA		(10,367,226)			0.0000
2	DOS GS-3P		187,429	1		0.0000
3	DOS GS-3S		1,144,377	4		0.0000
4	DOS GS-3T		1,871,923	1		0.0000
5	DOS GS-4		4,434,973	3		0.0000
6	DOS GS-4 General Subsidy		6,554,765	3		0.0000
7	GS-3P	429,305	43,222,085	31	13,848,548	0.1007
8	GS-3S	341,872	34,969,023	43	7,950,512	0.1023
9	GS-3S EVCCR	532	94,421			0.1775
10	GS-3T	1,492,986	114,178,559	21	71,094,571	0.0765
11	GS-4	25,002	2,182,911	1	25,002,000	0.0873
12	LSR-2 (GS-3P)	2,342	308,249	1	2,342,000	0.1316
13	LSR-2 (GS-3S)	155	12,170			0.0785
14	LSR-2 (GS-3T)	667,552	51,198,532	19		
41	TOTAL Billed Large (or Ind.) Sales	2,959,746	249,992,191	128	23,123,016	0.0845
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	27,349	(1,108,016)			(0.0405)
43	TOTAL Large (or Ind.)	2,987,095	248,884,175	126	23,707,103	0.0833

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	^(a) DEAA		(30,088)			0.0000
2	SL Street Lighting	8,552	3,968,853	113	75,681	0.4641
41	TOTAL Billed Public Street and Highway Lighting	8,552	3,938,765	113	75,681	0.4606
42	TOTAL Unbilled Rev. (See Instr. 6)					0.0000
43	TOTAL	^(b) 8,552	^(c) 3,938,765	113	75,681	0.4606

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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

444 Street Lights

MWH

8,552

(c) Concept: PublicStreetAndHighwayLighting

Unmetered Sales

444 Street Lights

Revenue

\$

3,938,765

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL			126,383		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	8,726,824	947,660,709	386,235	22,595	0.1086
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	30,412	(19,604,156)	43	707,256	(0.6446)
43	TOTAL - All Accounts	8,757,236	928,056,553	386,278	22,671	0.1060

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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SALES FOR RESALE (Account 447)

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	Altop Energy Trading LLC	OS	OATT				78			1,874	1,874
2	Amor IX, LLC	OS	OATT				1,791			57,288	57,288
3	Amprenew Offtake 1, LLC	OS	OATT				116			3,481	3,481
4	Avangrid Renewables, LLC	OS	OATT				(35)			401	401
5	Bonneville Power Administration	OS	OATT				2			53	53
6	BP Energy Company	OS	OATT				7			239	239
7	Brookfield Energy Marketing	OS	OATT				1			51	51

8	Coral Power, LLC	OS	OATT				72			3,159	3,159
9	Dynasty Power	OS	OATT				597			23,671	23,671
10	Eagle Energy Partners	OS	OATT							4	4
11	Energy Keepers, Inc	OS	OATT				118			4,064	4,064
12	Guzman Energy LLC	OS	OATT				80			2,170	2,170
13	Idaho Power Company	OS	OATT				29			750	750
14	Morgan Stanley Capital Group, Inc.	OS	OATT				363			11,119	11,119
15	Macquarie Power	OS	OATT				462			14,711	14,711
16	MAG Energy Solutions Inc.	OS	OATT				93			3,760	3,760
17	Mercuria Energy America, LLC	OS	OATT				1			36	36
18	MFT Energy US Poewr, LLC	OS	OATT				34			999	999
19	^(a) Nevada Power Company	SF	Rate Schedule No. 63				128,564		4,537,983		4,537,983
20	Nevada Power Company	^(a) AD	Rate Schedule No. 63						(21,391)		(21,391)
21	Nevada Power Company	SF	Rate Schedule No. 63				7,310		303,588		303,588
22	Open Mountain Energy	OS	OATT				(4)			(87)	(87)
23	Orni 47, LLC	OS	OATT				9,218			259,411	259,411
24	PacifiCorp	OS	OATT				379			13,172	13,172
25	^(a) PacifiCorp	SF	Rate Schedule No. 42				196		8,028		8,028
26	Pacific Gas & Electric Company	OS	OATT				62			1,749	1,749
27	Patua Acquisition Company, LLC	OS	OATT				1,515			47,609	47,609
28	Phillips 66 Energy Trading LLC	OS	OATT				5,240			167,058	167,058
29	Plumas Sierra Rural Electric Cooperative	OS	OATT				29			597	597
30	Portland General Electric	OS	OATT				(1)			349	349
31	Powerex	OS	OATT				193			5,116	5,116
32	Public Service Company of Colorado	SF	Rate Schedule No. 42				92		3,778		3,778
33	Puget Sound Energy	OS	OATT				(82)			(2,147)	(2,147)
34	Rainbow Energy Marketing Corporation	OS	OATT				2,011			61,712	61,712
35	Southern California Edison	OS	OATT				6			92	92
36	Star Peak Geothermal	OS	OATT				229			6,954	6,954
37	TEC Energy Inc.	OS	OATT				(9)			(115)	(115)

38	Tenaska Power Services	OS	OATT				64			3,161	3,161
39	The Energy Authority	OS	OATT				376			26,734	26,734
40	TransAlta Energy Marketing (U.S.) Inc.	OS	OATT				226			1,813	1,813
41	West Point RNG LLC	OS	OATT				250			7,834	7,834
42	Western Area Power Administration - Colorado - Missouri	SF	Rate Schedule No. 42				152		6,575		6,575
43	Hawthorne Weapons Ammunition Depot	RQ	Volume No. 1				8,060		451,858		451,858
44	Liberty Utilities (CalPeco Electric)	RQ	Schedule No. 55				456,225	217,968	32,738,703		32,956,671
45	Pershing County	RQ	Schedule No. 53				222		20,901		20,901
15	Subtotal - RQ						464,507	217,968	33,211,462		33,429,430
16	Subtotal-Non-RQ						159,825		4,838,561	728,842	5,567,403
17	Total						624,332	217,968	38,050,023	728,842	38,996,833

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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

Energy Imbalance Losses

(d) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(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

Energy Imbalance Losses

(j) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(k) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(l) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(m) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(n) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(o) Concept: OtherChargesRevenueSalesForResale

Energy Imbalance Losses

(p) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(q) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(r) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(s) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(t) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(u) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(v) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(w) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(x) Concept: OtherChargesRevenueSalesForResale
Prior period adjustment
(y) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(z) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(aa) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ab) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ac) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ad) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ae) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(af) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses

(ag) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ah) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ai) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(aj) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(ak) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(al) Concept: OtherChargesRevenueSalesForResale
Energy Imbalance Losses
(am) 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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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	2,636,595	438,511
5	(501) Fuel	87,020,720	87,210,954
6	(502) Steam Expenses	2,566,543	6,269,201
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	638,053	1,073,422
10	(506) Miscellaneous Steam Power Expenses	4,199,288	4,675,964
11	(507) Rents		
12	(509) Allowances		
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	97,061,199	99,668,052
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	563,597	
16	(511) Maintenance of Structures	697,345	596,138
17	(512) Maintenance of Boiler Plant	2,752,047	3,472,260
18	(513) Maintenance of Electric Plant	1,004,831	752,309
18.1	(513.1) Maintenance of Computer Hardware		
18.2	(513.2) Maintenance of Computer Software	138,313	
18.3	(513.3) Maintenance of Communication Equipment	10,650	
19	(514) Maintenance of Miscellaneous Steam Plant	1,405,870	1,368,315
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	6,572,653	6,189,022
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	103,633,852	105,857,074
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		
38.1	(531.1) Maintenance of Computer Hardware		
38.2	(531.2) Maintenance of Computer Software		
38.3	(531.3) Maintenance of Communication Equipment		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents	6,340	
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	6,340	
51	C. Hydraulic Power Generation (Continued)		

52	<u>Maintenance</u>		
53	<u>(541) Maintenance Supervision and Engineering</u>		
54	<u>(542) Maintenance of Structures</u>		
55	<u>(543) Maintenance of Reservoirs, Dams, and Waterways</u>		
56	<u>(544) Maintenance of Electric Plant</u>		
56.1	<u>(544.1) Maintenance of Computer Hardware</u>		
56.2	<u>(544.2) Maintenance of Computer Software</u>		
56.3	<u>(544.3) Maintenance of Communication Equipment</u>		
57	<u>(545) Maintenance of Miscellaneous Hydraulic Plant</u>		
58	<u>TOTAL Maintenance (Enter Total of lines 53 thru 57)</u>		
59	<u>TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)</u>	6,340	
60	<u>D. Other Power Generation</u>		
61	<u>Operation</u>		
62	<u>(546) Operation Supervision and Engineering</u>	3,702,283	3,796,934
63	<u>(547) Fuel</u>	88,744,068	82,496,053
64	<u>(548) Generation Expenses</u>	1,067,361	1,701,124
65	<u>(549) Miscellaneous Other Power Generation Expenses</u>	3,584,748	5,700,874
66	<u>(550) Rents</u>		
67	<u>TOTAL Operation (Enter Total of Lines 62 thru 67)</u>	97,098,460	93,694,985
68	<u>Maintenance</u>		
69	<u>(551) Maintenance Supervision and Engineering</u>	741,534	1,439
70	<u>(552) Maintenance of Structures</u>	681,221	384,182
71	<u>(553) Maintenance of Generating and Electric Plant</u>	3,190,664	3,177,478
71.1	<u>(553.1) Maintenance of Computer Hardware</u>	15,418	
71.2	<u>(553.2) Maintenance of Computer Software</u>	154,711	
71.3	<u>(553.3) Maintenance of Communication Equipment</u>	16,783	
72	<u>(554) Maintenance of Miscellaneous Other Power Generation Plant</u>	1,332,714	1,345,667
73	<u>TOTAL Maintenance (Enter Total of Lines 69 thru 72)</u>	6,133,045	4,908,766
74	<u>TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)</u>	103,231,505	98,603,751
75	<u>E. Other Power Supply Expenses</u>		
76	<u>(555) Purchased Power</u>	302,232,984	290,739,126
76.1	<u>(555.1) Power Purchased for Storage Operations</u>		

76.2	(555.2) Bundled Environmental Credits		
76.3	(555.3) Unbundled Environmental Credits		
77	(556) System Control and Load Dispatching	10,967	
78	(557) Other Expenses	(36,696,350)	113,941,021
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	265,547,601	404,680,147
79.1	F. Solar Generation		
79.2	Operation		
79.3	(558.1) Operation Supervision and Engineering	12,540	
79.4	(558.2) Solar Panel Generation and Other Plant Operating Expenses	58,520	
79.6	(558.4) Rents		
79.7	TOTAL Operation (Enter Total of lines 79.3 thru 79.6)	71,060	
79.8	Maintenance		
79.9	(558.6) Maintenance Supervision and Engineering	22,995	
79.10	(558.7) Maintenance of Solar Panels, Structures, and Equipment	79,007	
79.11	(558.8) Maintenance of Computer Hardware		
79.12	(558.9) Maintenance of Computer Software	15,442	
79.13	(558.10) Maintenance of Communication Equipment	15,955	
79.14	(558.11) Maintenance of Miscellaneous Solar Generation Plant	278,417	
79.15	TOTAL Maintenance (Enter Total of lines 79.9 thru 79.14)	411,816	
79.16	TOTAL Power Production Expenses-Solar (total of lines 79.7 & 79.15)	482,876	
79.17	G. Wind Generation		
79.18	Operation		
79.19	(558.13) Operation Supervision and Engineering		
79.20	(558.14) Wind Turbine Generation and Other Plant Operating Expenses		
79.21	(558.16) Rents		
79.22	TOTAL Operation (Enter Total of lines 79.19 thru 79.21)		
79.23	Maintenance		
79.24	(558.18) Maintenance Supervision and Engineering		
79.25	(558.19) Maintenance of Wind Turbines, Structures, and Equipment		
79.26	(558.20) Maintenance of Computer Hardware		
79.27	(558.21) Maintenance of Computer Software		
79.28	(558.22) Maintenance of Communication Equipment		

79.29	(558.23) Maintenance of Miscellaneous Wind Generation Plant		
79.30	TOTAL Maintenance (Enter Total of lines 79.24 thru 79.29)		
79.31	TOTAL Power Production Expenses-Wind (total of lines 79.22 & 79.30)		
79.32	H. Other Renewable Generation		
79.33	Operation		
79.34	(559.1) Operation Supervision and Engineering		
79.35	(559.2) Other Miscellaneous Generation and Other Plant Operating Expenses	91	
79.36	(559.3) Fuel		
79.37	(559.4) Rents		
79.38	TOTAL Operation (Enter Total of lines 79.34 thru 79.37)	91	
79.39	Maintenance		
79.40	(559.6) Maintenance Supervision and Engineering		
79.41	(559.7) Maintenance of Structures		
79.42	(559.9) Maintenance of Boilers		
79.43	(559.10) Maintenance of Generating and Electric Equipment		
79.44	(559.12) Maintenance of Computer Hardware		
79.45	(559.13) Maintenance of Computer Software	46,787	
79.46	(559.14) Maintenance of Communication Equipment		
79.47	(559.15) Maintenance of Miscellaneous Renewable Production Plant		
79.48	TOTAL Maintenance (Enter Total of lines 79.40 thru 79.47)	46,787	
79.49	TOTAL Power Production Expenses-Other Renewable (total of lines 79.38 & 79.48)	46,878	
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74, 79, 79.16, 79.31, & 79.49)	472,949,052	609,140,972
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	485,849	819,577
85	(561.1) Load Dispatch-Reliability		
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,787,232	2,469,699
87	(561.3) Load Dispatch-Transmission Service and Scheduling	700,419	556,432
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	192,851	303,298
93	(562) Station Expenses	323,917	726,157
94	(563) Overhead Lines Expenses	1,173,353	1,200,431
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	474,157	429,192
97	(566) Miscellaneous Transmission Expenses	3,845,363	2,149,406
98	(567) Rents	8,491,852	14,451,673
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	17,474,993	23,105,865
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	28,643	
104	(569.2) Maintenance of Computer Software	767,484	
105	(569.3) Maintenance of Communication Equipment	16,977	
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,186,436	1,765,528
108	(571) Maintenance of Overhead Lines	903,153	1,523,531
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	24,199	141,722
111	TOTAL Maintenance (Total of Lines 101 thru 110)	2,926,892	3,430,781
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	20,401,885	26,536,646
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	<u>Maintenance</u>		
125	<u>(576.1) Maintenance of Structures and Improvements</u>		
126	<u>(576.2) Maintenance of Computer Hardware</u>		
127	<u>(576.3) Maintenance of Computer Software</u>		
128	<u>(576.4) Maintenance of Communication Equipment</u>		
129	<u>(576.5) Maintenance of Miscellaneous Market Operation Plant</u>		
130	<u>Total Maintenance (Lines 125 thru 129)</u>		
131	<u>TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)</u>		
131.1	<u>4. ENERGY STORAGE EXPENSES</u>		
131.2	<u>Operation</u>		
131.3	<u>(577.1) Operation Supervision and Engineering</u>	12,540	
131.4	<u>(577.2) Operation of Energy Storage Equipment</u>	691,751	
131.5	<u>(577.3) Storage Fuel</u>		
131.6	<u>(577.4) Rents</u>		
131.7	<u>Total Operation (Lines 131.3 thru 131.6)</u>	704,291	
131.8	<u>Maintenance</u>		
131.9	<u>(578.1) Maintenance Supervision and Engineering</u>		
131.10	<u>(578.2) Maintenance of Energy Storage Equipment and Structures</u>	82,650	
131.11	<u>(578.3) Maintenance of Computer Hardware</u>		
131.12	<u>(578.4) Maintenance of Computer Software</u>	1,433	
131.13	<u>(578.5) Maintenance of Communication Equipment</u>		
131.14	<u>(578.6) Maintenance of Miscellaneous Other Energy Storage Plant</u>		
131.15	<u>Total Maintenance (Lines 131.9 thru 131.14)</u>	84,083	
131.16	<u>TOTAL Energy Storage Expenses (Total of 131.7 and 131.15)</u>	788,374	
132	<u>5. DISTRIBUTION EXPENSES</u>		
133	<u>Operation</u>		
134	<u>(580) Operation Supervision and Engineering</u>	1,674,387	1,308,374
135	<u>(581) Load Dispatching</u>	569,436	763,414
136	<u>(582) Station Expenses</u>	913,738	1,243,527
137	<u>(583) Overhead Line Expenses</u>	4,417,853	7,277,922
138	<u>(584) Underground Line Expenses</u>	1,349,071	1,954,341
139	<u>(585) Street Lighting and Signal System Expenses</u>	14,457	18,544

140	(586) Meter Expenses	1,176,428	1,404,274
141	(587) Customer Installations Expenses	800	1,895
142	(588) Miscellaneous Expenses	16,010,767	11,589,607
143	(589) Rents	1,725,764	1,394,185
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	27,852,701	26,956,083
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	168	808
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	1,898,719	2,496,426
148.1	(592.2) Maintenance of Computer Hardware		
148.2	(592.3) Maintenance of Computer Software	412,918	
148.3	(592.4) Maintenance of Communication Equipment	85,468	
149	(593) Maintenance of Overhead Lines	6,385,216	7,360,594
150	(594) Maintenance of Underground Lines	1,928,879	622,712
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	321,534	370,575
153	(597) Maintenance of Meters	573,979	330,082
154	(598) Maintenance of Miscellaneous Distribution Plant	338,618	410,601
155	TOTAL Maintenance (Total of Lines 146 thru 154)	11,945,499	11,591,798
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	39,798,200	38,547,881
157	6. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	328,789	476,280
160	(902) Meter Reading Expenses	1,193,575	1,063,816
161	(903) Customer Records and Collection Expenses	7,184,001	6,855,109
162	(904) Uncollectible Accounts	2,816,204	4,344,935
163	(905) Miscellaneous Customer Accounts Expenses		
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	11,522,569	12,740,140
165	7. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		631
168	(908) Customer Assistance Expenses	14,052,240	11,252,023

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)	14,052,240	11,252,654
172	8. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	141,974	191,210
176	(913) Advertising Expenses	332,973	
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	474,947	191,210
179	9. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	10,472,237	13,123,956
182	(921) Office Supplies and Expenses	2,797,153	8,018,009
183	(Less) (922) Administrative Expenses Transferred-Credit	7,789,152	6,119,501
184	(923) Outside Services Employed	4,883,690	13,511,349
185	(924) Property Insurance	(1,174,219)	408,140
186	(925) Injuries and Damages	42,620,272	26,424,246
187	(926) Employee Pensions and Benefits	12,649,610	10,714,373
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	7,004,974	8,790,000
190	(929) (Less) Duplicate Charges-Cr.	903,919	1,460,549
191	(930.1) General Advertising Expenses	216,293	2,994
192	(930.2) Miscellaneous General Expenses	2,161,390	2,210,277
193	(931) Rents	2,301,060	214,822
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	75,239,389	75,838,116
195	Maintenance		
196	(935) Maintenance of General Plant	2,970,568	3,298,619
196.1	(935.1) Maintenance of Computer Hardware	288,010	
196.2	(935.2) Maintenance of Computer Software	6,071,671	
196.3	(935.3) Maintenance of Communication Equipment	1,166,644	
196.4	TOTAL Maintenance (Enter Total of lines 196 thru 196.3)	10,496,893	3,298,619

197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196.4)	85,736,282	79,136,735
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 131.16, 156, 164, 171, 178, and 197)	645,723,549	777,546,238

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: OperationsAndMaintenanceExpensesElectric

Pursuant to FERC Order No. 898, effective January 1, 2025, new subfunctions, functional classes, and accounts were established for renewable generation, energy storage, environmental credits, and certain hardware, software, and communications equipment, with the activity recorded in the new functional accounts applied on a prospective basis which is not comparable to 2024 functional account balances.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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PURCHASED POWER (Account 555)

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)	
1	Liberty Utilities (Calpeco Electric)	LU	Contract									1,086,758			1,086,758
2	Idaho Power Company	SF	WSPP				3,633						14,155		14,155
3	Nevada Gold Energy	SF	WSPP				81,810						7,140,050		7,140,050

4	(b) Nevada Power Company Joint Dispatch 1	SF	Schedule 63				(619,615)					(8,330,914)		(8,330,914)
5	Nevada Power Company Joint Dispatch 2	(b) AD	Schedule 63				(10,410)					(158,216)		(158,216)
6	Nevada Power Company Joint Dispatch 3	SF	Schedule 63				741,866					127,508,292		127,508,292
7	Nevada Power Company Joint Dispatch 4	(c) AD	Schedule 63									(57,335)		(57,335)
8	Nevada Power Company Joint Dispatch 5	SF	Schedule 63				28,856					981,769		981,769
9	Nevada Power Company Joint Dispatch 6	SF	Schedule 63				973,422					36,672,255		36,672,255
10	Nevada Power Company Joint Dispatch 7	(d) AD	Schedule 63									(579,529)		(579,529)
11	Battle Mountain Solar, LLC	LU	Contract				274,149					9,165,148		9,165,148
12	Battle Mountain Solar, LLC	(e) AD	Contract				(114)					(26,883)		(26,883)
13	Beowawe Power, LLC	(f) AD	Contract				(3,534)					(60,084)		(60,084)
14	Boulder Solar II LLC	LU	Contract				111,694					5,481,066		5,481,066
15	Boulder Solar II LLC	(g) AD	Contract				(938)					(44,717)		(44,717)
16	Orni 7 LLC (Burdette)	LU	Contract				88,626					5,096,098		5,096,098
17	Orni 7 LLC (Burdette)	(h) AD	Contract				16					1,816		1,816
18	Dodge Flat Solar Energy Center	LU	Contract				563,405					17,720,314		17,720,314
19	Dodge Flat Solar Energy Center	(i) AD	Contract				928					(26,910)		(26,910)
20	Fish Springs Ranch	LU	Contract				219,421					7,395,546		7,395,546
21	Fish Springs Ranch	(j) AD	Contract				1,868					3,631		3,631
22	Orni 14 LLC (Galena 3)	LU	Contract				77,494					5,250,220		5,250,220
23	Orni 14 LLC (Galena 3)	(k) AD	Contract				66					4,491		4,491
24	Hooper Hydroelectric Inc	LU	Contract				1,029					31,836		31,836
25	Hooper Hydroelectric Inc	(l) AD	Contract				24					355		355
26	Van Norman Ranches, LLC (Mill Creek)	LU	Contract				1					32		32
27	Van Norman Ranches, LLC (Mill Creek)	(m) AD	Contract				(1)					(17)		(17)
28	Moapa (Arrow Canyon Solar)	LU	Contract				427,731					14,621,181		14,621,181

29	Moapa (Arrow Canyon Solar)	(b) AD	Contract				830					37,499		37,499
30	Acciona Solar Power (Nevada Solar One)	LU	Contract				28,659					6,077,905		6,077,905
31	Acciona Solar Power (Nevada Solar One)	(b) AD	Contract				13					2,557		2,557
32	Orni 36 (North Valley)	LU	Contract				196,394					11,273,100		11,273,100
33	Orni 36 (North Valley)	(b) AD	Contract				(328)					(18,856)		(18,856)
34	OWGP - Beowawe	LU	Contract				171,136					11,808,388		11,808,388
35	Steamboat Geothermal, LLC	OS	Contract										(b) (148,864)	(148,864)
36	Steamboat Geothermal, LLC	AD	Contract										(b) 119	119
37	(Playa Solar 1, LLC (Switch Station 2)	LU	Contract				183,989					8,776,391		8,776,391
38	(Playa Solar 1, LLC (Switch Station 2)	(b) AD	Contract				(30)					(1,388)		(1,388)
39	Truckee-Carson Irrigation District New Lahontan	LU	Contract				3,856					104,131		104,131
40	Techren Solar II LLC	LU	Contract				495,201					16,975,551		16,975,551
41	Techren Solar II LLC	(b) AD	Contract				967					32,722		32,722
42	Techren Solar IV LLC	LU	Contract				54,216					1,819,591		1,819,591
43	Techren Solar IV LLC	(b) AD	Contract				200					1,377		1,377
44	Truckee Meadows Water Authority (TMWA Fleish)	LU	Contract				21,220					1,641,483		1,641,483
45	Truckee Meadows Water Authority (TMWA Fleish)	(b) AD	Contract				25					1,912		1,912
46	Truckee Meadows Water Authority (TMWA Verdi)	LU	Contract				19,098					1,468,860		1,468,860
47	Truckee Meadows Water Authority (TMWA Verdi)	(b) AD	Contract									(3,357)		(3,357)
48	Truckee Meadows Water Authority (TMWA Washoe)	LU	Contract				15,032					1,164,679		1,164,679
49	Truckee Meadows Water Authority (TMWA Washoe)	(b) AD	Contract				48					(5,060)		(5,060)
50	City of Sparks (Truckee Meadows Waste Water Treatment Facility)	OS	Contract										(b) 30,382	30,382
51	City of Sparks (Truckee Meadows Waste Water Treatment Facility)	AD	Contract										(b) 1,117	1,117

52	Turquoise Nevada LLC	LU	Contract				107,491					3,605,239		3,605,239
53	Turquoise Nevada LLC	^(a) AD	Contract				116					3,826		3,826
54	US Geothermal Nevada LLC (San Emidio)	LU	Contract				76,712					7,803,361		7,803,361
55	US Geothermal Nevada LLC (San Emidio)	^(a) AD	Contract				(36)					(3,572)		(3,572)
56	Market Information Fees	OS	N/A									^(a) 49,116		49,116
57	Miscellaneous Expense	OS	N/A									^(a) 4,798		4,798
58	Excess Rooftop Solar	LU	N/A				24,978					1,770,734		1,770,734
59	Nevada Power Company	OS	Contract									(544,390) ^(a)		(544,390)
60	Switch Ltd	OS	Contract									(497,212) ^(a)		(497,212)
61	Plumas Sierra Rural Electric	SF	WSPP				1,649					111,422		111,422
62	Western Area Poer Adminstination - Colorado -Missouri	SF	Rate Schedule No. 42									(985)		(985)
15	TOTAL						4,362,863				1,086,758	302,251,160	(1,104,934)	302,232,984

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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: StatisticalClassificationCode

Prior Period True Up

(c) Concept: StatisticalClassificationCode

Prior Period True Up

(d) Concept: StatisticalClassificationCode

Prior Period True Up

(e) Concept: StatisticalClassificationCode

Prior Period True Up

(f) Concept: StatisticalClassificationCode

Prior Period True Up

(g) Concept: StatisticalClassificationCode

Prior Period True Up

(h) Concept: StatisticalClassificationCode

Prior Period True Up

(i) Concept: StatisticalClassificationCode

Prior Period True Up

(j) Concept: StatisticalClassificationCode

Prior Period True Up

(k) Concept: StatisticalClassificationCode

Prior Period True Up

(l) Concept: StatisticalClassificationCode

Prior Period True Up

(m) Concept: StatisticalClassificationCode

Prior Period True Up

(n) Concept: StatisticalClassificationCode

Prior Period True Up

(o) Concept: StatisticalClassificationCode

Prior Period True Up

(p) Concept: StatisticalClassificationCode
Prior Period True Up
(q) Concept: StatisticalClassificationCode
Prior Period True Up
(r) Concept: StatisticalClassificationCode
Prior Period True Up
(s) Concept: StatisticalClassificationCode
Lease Royalties
(t) Concept: StatisticalClassificationCode
Prior Period True Up
(u) Concept: StatisticalClassificationCode
Prior Period True Up
(v) Concept: StatisticalClassificationCode
Prior Period True Up
(w) Concept: StatisticalClassificationCode
Prior Period True Up
(x) Concept: StatisticalClassificationCode
Renewable Portfolio Energy Credit Purchases
(y) Concept: OtherChargesOfPurchasedPower
This Footnote applies to all occurrences of Steamboat Geothermal, LLC - Lease Royalties
(z) Concept: OtherChargesOfPurchasedPower
Prior Period True Up
(aa) Concept: OtherChargesOfPurchasedPower
This Footnote applies to all occurrences of City of Sparks (Truckee Meadows Water Reclamation Facility) - Renewable Portfolio Energy Credit Purchases
(ab) Concept: OtherChargesOfPurchasedPower
Prior Period True Up
(ac) Concept: OtherChargesOfPurchasedPower
International Continental Exchange Fees
(ad) Concept: OtherChargesOfPurchasedPower
Western Renewable Energy Generation Information Systems Fees
(ae) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Sales
(af) Concept: OtherChargesOfPurchasedPower
Renewable Portfolio Energy Credit Sales

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
- In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
- Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
- Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
- Report in column (i) and (j) the total megawatthours received and delivered.
- In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
- Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	AMOR IX	NV Energy Marketing	^(b) PacifiCorp East	LFP	V1, 1,7	NORTHSYS	GON.PAV		175,200	175,200		592,800	^(b) 20,400	613,200
2	AMOR IX	Various	Various	AD	V1, 1,7	Various	Various						^(b) 103,029	103,029
3	AMPRENEW OFFTAKE I LLC	Idaho Power Company	^(b) CAISO	LFP	V1, 1,7	M345	SUMMIT120		17,520	17,520		59,280	^(b) 2,040	61,320
4	Altop Energy Trading LLC	Arizona Public Servic	Idaho Power Company	NF	V1, 1,8	MOENKOPI500	M345		50	50		167	^(b) 6	173
5	Altop Energy Trading LLC	Arizona Public Servic	Idaho Power Company	NF	V1, 1,8	NAVAJO500	M345		50	50		167	^(b) 6	173
6	Altop Energy Trading LLC	CAISO	Idaho Power Company	NF	V1, 1,8	SILVERPEAK55	M345		169	169		665	^(b) 20	685
7	Altop Energy Trading LLC	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		460	460		1,532	^(b) 55	1,587
8	Altop Energy Trading LLC	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,8	GON.IPP	HILLTOP345		150	150		891	^(b) 18	909

9	Altop Energy Trading LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		571	571		3,026	69	3,095
10	Altop Energy Trading LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	MCCULLOUG500	M345		369	369		2,192	44	2,236
11	Altop Energy Trading LLC	Los Angeles Department of Water and Power	PacifiCorp East	NF	V1, 1,8	GON.IPP	GON.PAV		25	25		149	3	152
12	Altop Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345		390	390		2,317	47	2,364
13	Altop Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		3,695	3,695		17,897	440	18,337
14	Altop Energy Trading LLC	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345		1,200	1,200		5,000	140	5,140
15	Altop Energy Trading LLC	Various	CAISO	AD	V1, 1,8	Various	Various					(3,689)	(75)	(3,764)
16	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	NF	V1, 1,8	HILLTOP345	NORTHSYS		69	69		230	8	238
17	Bonneville Power Administration	Bonneville Power Administration	Idaho Power Company	NF	V1, 1,8	HILLTOP345	GON.PAV		13	13		49	2	51
18	Bonneville Power Administration	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,8	GON.IPP	M345		110	110		366	13	379
19	Bonneville Power Administration	Various	NV Energy Marketing	AD	V1, 1,8	Various	Various					(366)	(13)	(379)
20	BP Energy Company	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		1,200	1,200		5,000	140	5,140
21	Brookfield Renewable Energy Marketing US	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		75	75		250	9	259
22	Brookfield Renewable Energy Marketing US	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		30	30		178	4	182
23	Brookfield Renewable Energy Marketing US	NV Energy Marketing	Los Angeles Department of Water and Power	NF	V1, 1,8	NORTHSYS	GON.IPP		10	10		33	1	34
24	Brookfield Renewable Energy Marketing US	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		215	215		820	26	846

25	Coral Power	Bonneville Power Administration	CAISO	NF	V1, 1,8	HILLTOP345	SUMMIT120		79	79		459	9	468
26	Coral Power	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		178	178		1,057	21	1,078
27	Coral Power	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		2,785	2,785		15,251	334	15,585
28	Coral Power	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		1	1		6		6
29	Coral Power	NV Energy Marketing	NV Energy Marketing	NF	V1, 1,8	NORTHSYS	NORTHSYS		1,053	1,053		5,362	126	5,488
30	Coral Power	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345		291	291		1,729	35	1,764
31	Coral Power	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		35	35		208	4	212
32	Coral Power	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		355	355		2,109	43	2,152
33	Coral Power	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1, 1,8	MEAD230	NORTHSYS		1	1		6		6
34	Coral Power	CAISO	Idaho Power Company	SFP	V1, 1,8	SUMMIT120	M345		3,456	3,456		14,400	403	14,803
35	Coral Power	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345		4,752	4,752		19,800	554	20,354
36	Coral Power	Various	Various	AD	V1, 1,8	Various	Various					(4,122)	(86)	(4,208)
37	Dynasty Power Inc	Arizona Public Serv	Idaho Power Company	NF	V1, 1,8	NAVAJO500	M345		1,343	1,343		5,849	157	6,006
38	Dynasty Power Inc	CAISO	Idaho Power Company	NF	V1, 1,8	SILVERPEAK55	M345		229	229		1,065	27	1,092
39	Dynasty Power Inc	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		32	32		107	4	111
40	Dynasty Power Inc	CAISO	PacifiCorp East	NF	V1, 1,8	SILVERPEAK55	GON.PAV		10	10		59	1	60
41	Dynasty Power Inc	CAISO	PacifiCorp East	NF	V1, 1,8	SUMMIT120	GON.PAV		50	50		297	6	303
42	Dynasty Power Inc	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SILVERPEAK55		251	251		836	30	866
43	Dynasty Power Inc	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		231	231		1,226	28	1,254

44	Dynasty Power Inc	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		246	246		853	30	883
45	Dynasty Power Inc	Idaho Power Company	NV Energy Marketing	NF	V1, 1,8	M345	NORTHSYS		540	540		1,798	65	1,863
46	Dynasty Power Inc	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,8	GON.IPP	SILVERPEAK55		48	48		202	6	208
47	Dynasty Power Inc	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,8	GON.IPP	SUMMIT120		139	139		826	17	843
48	Dynasty Power Inc	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		4,652	4,652		22,692	558	23,250
49	Dynasty Power Inc	Pacificorp East	CAISO	NF	V1, 1,8	GON.PAV	SUMMIT120		350	350		1,166	42	1,208
50	Dynasty Power Inc	Pacificorp East	CAISO	NF	V1, 1,8	REDB	SUMMIT120		978	978		5,640	117	5,757
51	Dynasty Power Inc	Pacificorp East	Los Angeles Department of Water and Power	NF	V1, 1,8	REDB	GON.IPP		20	20		119	2	121
52	Dynasty Power Inc	Pacificorp East	NV Energy Marketing	NF	V1, 1,8	GON.PAV	NORTHSYS		194	194		672	23	695
53	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345		3,561	3,561		11,858	427	12,285
54	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SILVERPEAK55		85	85		283	10	293
55	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		9,577	9,577		50,102	1,149	51,251
56	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		80,359	80,359		398,756	9,608	408,364
57	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP		1,012	1,012		5,343	121	5,464
58	Dynasty Power Inc	CAISO	Idaho Power Company	SFP	V1, 1,8	SUMMIT120	M345		1,680	1,680		5,600	196	5,796
59	Dynasty Power Inc	Various	Various	AD	V1, 1,8	Various	Various					(9,517)	(256)	(9,773)
60	Eagle Energy Partners	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		5	5		30	1	31

61	Eagle Energy Partners	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		5	5		17	1	18
62	Energy Keepers Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		4,496	4,496		21,088	529	21,617
63	Energy Keepers Inc	Various	Various	AD	V1, 1,8	Various	Various					(5,551)	(125)	(5,676)
64	Guzman Energy LLC	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV		150	150		891	18	909
65	Guzman Energy LLC	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	MARBLE60		30	30		178	4	182
66	Guzman Energy LLC	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,8	M345	HILLTOP345		159	159		944	19	963
67	Guzman Energy LLC	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		423	423		2,513	51	2,564
68	Guzman Energy LLC	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,8	GON.IPP	SUMMIT120		775	775		3,599	93	3,692
69	Guzman Energy LLC	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345		225	225		1,337	27	1,364
70	Guzman Energy LLC	Pacificorp East	CAISO	NF	V1, 1,8	GON.PAV	SUMMIT120		56	56		333	7	340
71	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345		372	372		1,526	45	1,571
72	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SILVERPEAK55		17	17		101	2	103
73	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		2,764	2,764		15,095	332	15,427
74	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		905	905		4,869	109	4,978
75	Guzman Energy LLC	Various	Various	AD	V1, 1,8	Various	Various					2,164	58	2,222
76	Idaho Power Company	NV Energy Marketing	Bonneville Power Administration	NF	V1, 1,8	NORTHSYS	HILLTOP345		1	1		3		3
77	Idaho Power Company	NV Energy Marketing	PacifiCorp East	NF	V1, 1,8	NORTHSYS	GON.PAV		1,874	1,874		9,957	225	10,182

78	Idaho Power Company	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		200	200		666	24	690
79	MAG Energy Solutions Inc	Arizona Public Service	CAISO	NF	V1, 1,8	NAVAJO500	SUMMIT120		352	352		1,172	42	1,214
80	MAG Energy Solutions Inc	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,8	MCCULLOUGH230	SUMMIT120		25	25		149	3	152
81	MAG Energy Solutions Inc	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		350	350		2,079	42	2,121
82	MAG Energy Solutions Inc	Pacificorp East	CAISO	NF	V1, 1,8	REDB	SUMMIT120		305	305		1,094	37	1,131
83	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		22,718	22,718		92,235	2,658	94,893
84	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP		400	400		2,376	48	2,424
85	MAG Energy Solutions Inc	CAISO	Idaho Power Company	SFP	V1, 1,8	SUMMIT120	M345		67,968	67,968		237,120	8,160	245,280
86	MAG Energy Solutions Inc	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120		36,432	36,432		124,920	4,254	129,174
87	MAG Energy Solutions Inc	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345		8,232	8,232		34,300	960	35,260
88	MAG Energy Solutions Inc	Various	Various	AD	V1, 1,8	Various	Various					(147,573)	(5,035)	(152,608)
89	MacQuarie Cook Power Inc.	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		756	756		4,491	91	4,582
90	MacQuarie Cook Power Inc.	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		57,509	57,509		248,602	6,742	255,344
91	MacQuarie Cook Power Inc.	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345		600	600		2,500	70	2,570
92	MacQuarie Cook Power Inc.	Various	Various	AD	V1, 1,8	Various	Various					(16,500)	(490)	(16,990)
93	Mercuria Energy America LLC	NV Energy Marketing	Idaho Power Company	NF	V1, 1,8	SOUTHSYS	M345		90	90		535	11	546

94	MFT Energy US Power LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		3,225	3,225		18,676	13,387	19,063
95	Morgan Stanley Capital Group Inc	CAISO	Idaho Power Company	NF	V1, 1,8	ELDORADO230	M345		638	638		3,790	1,777	3,867
96	Morgan Stanley Capital Group Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		1,200	1,200		5,000	1,140	5,140
97	Morgan Stanley Capital Group Inc	Various	Various	AD	V1, 1,8	Various	Various					624,703	59,566	684,269
98	Ormat Technologies Inc	NV Energy Marketing	Los Angeles Department of Water and Power	LFP	V1, 1,8	NORTHSYS	GON.IPP		175,200	175,200		592,800	20,400	613,200
99	Ormat Technologies Inc	NV Energy Marketing	PacifiCorp East	NF	V1, 1,8	NORTHSYS	GON.PAV		10,826	10,826		48,587	1,274	49,861
100	Ormat Technologies Inc	NV Energy Marketing	PacifiCorp East	SFP	V1, 1,8	NORTHSYS	GON.PAV		25,704	25,704		87,210	3,002	90,212
101	Ormat Technologies Inc	Various	Various	AD	V1, 1,8	Various	Various					2,320,799	337,336	2,658,135
102	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	LFP	V1, 1,8	GON.PAV	M345		73,250	73,250		247,000	8,500	255,500
103	Phillips 66 Energy Trading LLC	Idaho Power Company	PacifiCorp East	NF	V1, 1,8	M345	GON.PAV		3,650	3,650		14,875	436	15,311
104	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	NF	V1, 1,8	GON.PAV	M345		85	85		348	10	358
105	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	NF	V1, 1,8	REDB	M345		2,990	2,990		13,244	351	13,595
106	Phillips 66 Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345		100	100		594	12	606
107	Phillips 66 Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		50,689	50,689		209,797	5,946	215,743
108	Phillips 66 Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1, 1,8	MEAD230	GON.PAV		3,611	3,611		14,361	422	14,783
109	Phillips 66 Energy Trading LLC	Idaho Power Company	PacifiCorp East	SFP	V1, 1,8	M345	GON.PAV		56,400	56,400		206,500	2,380	208,880
110	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	SFP	V1, 1,8	GON.PAV	M345	0	224,662	224,662		766,560	30,490	797,050

111	Phillips 66 Energy Trading LLC	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(96,705)	(3,469)	(100,174)
112	Pacificorp	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	REDB	HILLTOP345	0	24,047	24,047		125,183	2,886	128,069
113	Pacificorp	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345	0	775	775		4,604	93	4,697
114	Pacificorp	Pacificorp East	PacifiCorp East	NF	V1, 1,8	REDB	GON.PAV	0	3,455	3,455		15,282	406	15,688
115	Pacificorp	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1, 1,8	MEAD500	GON.PAV	0	1,008	1,008		5,549	121	5,670
116	Pacificorp	Various	Various	AD	V1, 1,8	Various	Various	0				(1,128)	(10)	(1,138)
117	Patua Acquisition Company	NV Energy Marketing	Bonneville Power Administration	LFP	V1, 1,8	NORTHSYS	HILLTOP345	0	166,440	166,440		563,160	19,380	582,540
118	Patua Acquisition Company	Various	Various	AD	V1, 1,8	Various	Various	0					17,491	17,491
119	Pacific Gas & Electric Company	CAISO	NV Energy Marketing	NF	V1, 1,8	SUMMIT120	NORTHSYS	0	3,937	3,937		19,015	455	19,470
120	Pacific Gas & Electric Company	NV Energy Marketing	CAISO	NF	V1, 1,8	NORTHSYS	SUMMIT120	0	4,513	4,513		22,665	542	23,207
121	Pacific Gas & Electric Company	Various	Various	AD	V1, 1,8	Various	Various	0				(19,015)	(455)	(19,470)
122	Portland General Electric	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345	0	630	630		3,742	76	3,818
123	Portland General Electric	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	3,239	3,239		15,239	387	15,626
124	Portland General Electric	Various	Various	AD	V1, 1,8	Various	Various	0				(8,692)	(198)	(8,890)
125	Avangrid Renewables LLC	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345	0	48	48		225	6	231
126	Avangrid Renewables LLC	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,8	GON.IPP	HILLTOP345	0	30	30		178	4	182
127	Avangrid Renewables LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345	0	1,226	1,226		7,217	147	7,364
128	Avangrid Renewables LLC	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345	0	1,373	1,373		7,112	165	7,277

129	Avangrid Renewables LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	23,068	23,068		119,954	2,765	122,719
130	Avangrid Renewables LLC	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP	0	30	30		178	4	182
131	Avangrid Renewables LLC	Various	Various	AD	V1, 1,8	Various	Various	0				(34,437)	(808)	(35,245)
132	Puget Sound Energy	NV Energy Marketing	Bonneville Power Administration	NF	V1, 1,8	NORTHSYS	HILLTOP345	0	14	14		83	2	85
133	Puget Sound Energy	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345	0	749	749		3,181	90	3,271
134	Puget Sound Energy	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345	0	3,245	3,245		12,946	389	13,335
135	Puget Sound Energy	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	16,635	16,635		81,502	1,996	83,498
136	Puget Sound Energy	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(30)	(1)	(31)
137	Plumas Sierra Rural Electric	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	MARBLE60	0	2,258	2,258		10,980	271	11,251
138	Plumas Sierra Rural Electric	CAISO	NV Energy Marketing	NF	V1, 1,8	SUMMIT120	NORTHSYS	0	39	39		190	5	195
139	Powerex	Arizona Public Service	Idaho Power Company	NF	V1, 1,8	NAVAJO500	M345	0	963	963		5,720	116	5,836
140	Powerex	Bonneville Power Administration	PacificCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV	0	4	4		24		24
141	Powerex	Idaho Power Company	Bonneville Power Administration	NF	V1, 1,8	M345	HILLTOP345	0	1,352	1,352		8,031	162	8,193
142	Powerex	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,8	GON.IPP	HILLTOP345	0	3,923	3,923		19,221	471	19,692
143	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345	0	4,982	4,982		26,065	597	26,662
144	Powerex	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	REDB	HILLTOP345	0	66	66		392	8	400
145	Powerex	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345	0	78	78		463	9	472
146	Powerex	Pacificorp East	Idaho Power Company	NF	V1, 1,8	GON.PAV	M345	0	200	200		666	24	690

147	Powerex	Pacificorp East	Idaho Power Company	NF	V1, 1,8	REDB	M345	0	306	306		1,724	1,761
148	Powerex	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345	0	1,609	1,609		8,187	8,380
149	Powerex	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	16,153	16,153		86,343	88,273
150	Powerex	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP	0	553	553		3,285	3,351
151	Powerex	Bonneville Power Administration	PacifiCorp East	SFP	V1, 1,8	HILLTOP345	GON.PAV	0	4,392	4,392		16,320	16,832
152	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345	0	9,721	9,721		39,080	40,211
153	Powerex	Pacificorp East	Idaho Power Company	SFP	V1, 1,8	GON.PAV	M345	0	600	600		2,000	2,070
154	Powerex	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		77,596	80,357
155	Rainbow Energy Marketing Corporation	Arizona Public Service	Idaho Power Company	NF	V1, 1,8	NAVAJO500	M345	0	16,756	16,756		77,238	79,208
156	Rainbow Energy Marketing Corporation	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120	0	343	343		2,037	2,078
157	Rainbow Energy Marketing Corporation	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345	0	2,531	2,531		13,510	13,811
158	Rainbow Energy Marketing Corporation	Pacificorp East	CAISO	NF	V1, 1,8	REDB	SUMMIT120	0	90	90		300	311
159	Rainbow Energy Marketing Corporation	Pacificorp East	Idaho Power Company	NF	V1, 1,8	REDB	M345	0	3,801	3,801		21,273	21,729
160	Rainbow Energy Marketing Corporation	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	130,677	130,677		569,381	584,732
161	Rainbow Energy Marketing Corporation	CAISO	Idaho Power Company	SFP	V1, 1,8	SUMMIT120	M345	0	3,456	3,456		12,960	13,363
162	Rainbow Energy Marketing Corporation	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120	0	4,056	4,056		15,540	16,013

163	Rainbow Energy Marketing Corporation	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(32,330)	(1,110)	(33,440)
164	Southern California Edison	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	SILVERPEAK55	0	403	403		2,326	48	2,374
165	The Energy Authority	CAISO	Idaho Power Company	NF	V1, 1,8	SILVERPEAK55	M345	0	824	824		3,804	99	3,903
166	The Energy Authority	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345	0	1,236	1,236		6,621	148	6,769
167	The Energy Authority	CAISO	Los Angeles Department of Water and Power	NF	V1, 1,8	SILVERPEAK55	GON.IPP	0	52	52		309	6	315
168	The Energy Authority	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SILVERPEAK55	0	434	434		2,035	52	2,087
169	The Energy Authority	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120	0	8,987	8,987		43,045	1,078	44,123
170	The Energy Authority	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP	0	957	957		4,322	115	4,437
171	The Energy Authority	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,8	GON.IPP	HILLTOP345	0	50	50		167	6	173
172	The Energy Authority	Los Angeles Department of Water and Power	CAISO	NF	V1, 1,8	GON.IPP	SUMMIT120	0	499	499		2,964	60	3,024
173	The Energy Authority	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345	0	2,569	2,569		13,018	308	13,326
174	The Energy Authority	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	MCCULLOUG500	M345	0	22	22		73	3	76
175	The Energy Authority	Los Angeles Department of Water and Power	NV Energy Marketing	NF	V1, 1,8	GON.IPP	NORTHSYS	0	144	144		600	17	617
176	The Energy Authority	Los Angeles Department of Water and Power	PacificCorp East	NF	V1, 1,8	GON.IPP	GON.PAV	0	10	10		33	1	34
177	The Energy Authority	PacificCorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345	0	1	1		3		3
178	The Energy Authority	PacificCorp East	CAISO	NF	V1, 1,8	REDB	SUMMIT120	0	588	588		2,232	71	2,303
179	The Energy Authority	PacificCorp East	Los Angeles Department of Water and Power	NF	V1, 1,8	REDB	GON.IPP	0	245	245		816	29	845
180	The Energy Authority	PacificCorp East	NV Energy Marketing	NF	V1, 1,8	GON.PAV	NORTHSYS	0	1,356	1,356		5,480	158	5,638

181	The Energy Authority	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SILVERPEAK55	0	244	244		901	Feb 29	930
182	The Energy Authority	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120	0	3,684	3,684		17,830	Feb 442	18,272
183	The Energy Authority	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD500	SUMMIT120	0	76	76		253	Feb 9	262
184	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	14,217	14,217		72,905	Feb 1,706	74,611
185	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP	0	1,422	1,422		5,751	Feb 171	5,922
186	The Energy Authority	CAISO	Idaho Power Company	SFP	V1, 1,8	SUMMIT120	M345	0	4,656	4,656		18,400	Feb 543	18,943
187	The Energy Authority	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120	0	15,936	15,936		58,540	Feb 1,860	60,400
188	The Energy Authority	Los Angeles Department of Water and Power	Bonneville Power Administration	SFP	V1, 1,8	GON.IPP	HILLTOP345	0	37,200	37,200		123,500	Feb 4,420	127,920
189	The Energy Authority	Pacificorp East	Bonneville Power Administration	SFP	V1, 1,8	GON.PAV	HILLTOP345	0	1,442	1,442		4,940		4,940
190	The Energy Authority	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(5,402)	Feb (94)	(5,496)
191	TEC Energy	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	684	684		4,063	Feb 82	4,145
192	TEC Energy	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(356)	Feb (7)	(363)
193	TransAlta Energy Marketing	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP	0	40	40		133	Feb 5	138
194	TransAlta Energy Marketing	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345	0	268	268		1,592	Feb 32	1,624
195	TransAlta Energy Marketing	Western Area Power Administration, Lower Colorado Region	Bonneville Power Administration	NF	V1, 1,8	MEAD230	HILLTOP345	0	314	314		1,411	Feb 38	1,449

196	TransAlta Energy Marketing	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345	0	39,489	39,489		212,473	4,696	217,169
197	TransAlta Energy Marketing	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(41,479)	(658)	(42,137)
198	Tenaska Power Services	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120	0	26	26		134	3	137
199	Tenaska Power Services	Idaho Power Company	NV Energy Marketing	NF	V1, 1,8	M345	NORTHSYS	0	50	50		297	6	303
200	Tenaska Power Services	Idaho Power Company	PacifiCorp East	NF	V1, 1,8	M345	GON.PAV	0	144	144		580	17	597
201	Tenaska Power Services	Los Angeles Department of Water and Power	NV Energy Marketing	NF	V1, 1,8	GON.IPP	NORTHSYS	0	20	20		119	2	121
202	Tenaska Power Services	NV Energy Marketing	NV Energy Marketing	NF	V1, 1,8	NORTHSYS	NORTHSYS	0	37	37		220	4	224
203	Tenaska Power Services	NV Energy Marketing	PacifiCorp East	NF	V1, 1,8	NORTHSYS	GON.PAV	0	2,146	2,146		8,730	250	8,980
204	Tenaska Power Services	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1, 1,8	MEAD230	NORTHSYS	0	41	41		204	5	209
205	Tenaska Power Services	Idaho Power Company	PacifiCorp East	SFP	V1, 1,8	M345	GON.PAV	0	72	72		300	8	308
206	Tenaska Power Services	NV Energy Marketing	PacifiCorp East	SFP	V1, 1,8	NORTHSYS	GON.PAV	0	2,112	2,112		8,800	246	9,046
207	Tenaska Power Services	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		416	8	424
208	West Point RNG	Idaho Power Company	CAISO	LFP	V1, 1,8	M345	SUMMIT120	0	17,520	17,520		59,280	2,040	61,320
209	Open Mountain Energy	Various	Various	AD	V1, 1,8	Various	Various	0	0	0		(770,597)	(935)	(771,532)
210	ON Line Allocation from SPP	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		(942,909)	15,239	(927,670)
211	Star Peak Geothermal	Various	Various	AD	V1, 1,7	Various	Various	0	0	0		50,455	9,479	59,934
212	Various Customers	Unknown	Unknown	OS	V1-7,8	Various	Various	0	0	0			33,934	33,934
213	Various Customers	Unknown	Unknown	AD	V1-7,8	Various	Various	0	0	0		(95,553)		(95,553)
214	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	V1	M345	Barrick	1,842	0	0		4,511,085	745,975	5,257,060
215	BPA For Harney	Bonneville Power Administration	Harney Electric	FNO	V1	Hilltop345	Northsys	222	0	0		544,463	78,918	623,381
216	BPA For Wells WREC	Bonneville Power Administration	Wells Rural Electric	FNO	V1	Hilltop345	Northsys	705	0	0		1,729,598	274,909	2,004,507

217	Caesars Entertainment North	Various	Caesars Entertainment	FNO	V1	M345	Northsys	59	0	0		144,716	23,291	168,007
218	City Of Fallon	Utah Associated Municipal Power Services	City Of Fallon	FNO	V1	Gonder.Pav	Fallon	189	0	0		467,695	190,908	658,603
219	Mt. Wheeler Power NITS	Deseret Generation and Transmission Cooperative	Mt. Wheeler Power	FNO	V1	Gonder.Pav	Mt. Wheeler	340	0	0		712,254	294,650	1,006,904
220	Newmont NITS	Shell Energy North America	Nevada Gold Mines	FNO	V1	M345	Newmont	1,397	0	0		3,433,703	939,103	4,372,806
221	Peppermill	Various	Peppermill	FNO	V1	M345	Northsys	78	0	0		194,041	28,154	222,195
222	Reno City Center	Various	Reno City Center	FNO	V1	M345	Northsys	6	0	0		13,116	1,904	15,020
223	Switch-North	Various	Switch-North	FNO	V1	M345	Northsys	686	0	0		1,696,221	246,045	1,942,266
224	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	V1	Gon.IPP	Truckee Donner	223	0	0		567,866	82,379	650,245
35	TOTAL							5,747	1,784,156	1,784,156		21,804,896	3,680,723	25,485,619

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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

Wind induced vibration settlement reserve.

(d) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(e) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Out of period adjustment. Timing of accrual.

(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

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(gw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(gx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Revenue correction.
(gy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(gz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ha) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Schedule 1 A transactions due to participation in CAISO Energy Imbalance Market.
(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
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Network transmission service under the Open Access Transmission Tariff Volume 1.
(hk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.

(b) 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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Bonneville Power Administration	LFP					21,888	21,888
2	Nevada Power Company	OS					439,041	439,041
3	Wells Rural Electric Company	OS			4,035		9,193	13,228
	TOTAL				4,035		470,122	474,157

FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityTransmissionOfElectricityByOthers

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

(b) Concept: OtherChargesTransmissionOfElectricityByOthers

O&M charges.

(c) Concept: OtherChargesTransmissionOfElectricityByOthers

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

(d) Concept: OtherChargesTransmissionOfElectricityByOthers

Wells Rural Electric Company service charges.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	20,997
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	General Management Expenses	2,140,393
46	TOTAL	2,161,390

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant	6,566,120		55,435		6,621,555
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
5.1	Solar Production Plant	1,246,007		(384,155)		861,852
5.2	Wind Production Plant					
5.3	Other Renewable Production Plant					
6	Other Production Plant	19,722,388		384,412		20,106,800
7	Transmission Plant	22,289,502		307,884		22,597,386
8	Distribution Plant	53,772,084		464,193		54,236,277
9	Regional Transmission and Market Operation					
9.1	Energy Storage Plant	513,282		(375)		512,907
10	General Plant	6,059,078		1,372,194		7,431,272
11	Common Plant-Electric	6,103,840		14,860,591		20,964,431
12	TOTAL	116,272,301	0	17,060,179		133,332,480

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	115,016.391	90 years	(11)	6.06	90-S1	12 years, 10 months, 24 days
14	Steam Plant 312	337,429.262	55 years	(10)	5.57	55-S0	12 years, 6 months
15	Steam Plant 314	148,598.871	65 years	(10)	6.26	65-L1	12 years, 6 months
16	Steam Plant 315	43,031.638	60 years	(9)	3.1	60-S1	12 years, 8 months, 12 days
17	Steam Plant 316	11,396.462	50 years	(9)	8.53	50-R1.5	10 years, 2 months, 12 days
18	Steam Plant 317						
19	Steam Plant - Subtotal	656,064.731					
20	Other Production Plant - 341	50,791.722	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	393,993.017	45 years	(16)	3.62	45-L0	15 years, 10 months, 24 days
24	Other Production Plant - 345	72,188.414	60 years	(19)	2.64	60-S1.5	16 years, 9 months, 18 days
25	Other Production Plant - 346	84,809.078	40 years	(3)	3.07	40-O1	11 years, 9 months, 18 days
26	Other Production Plant - 347						
27	Other Production Plant - subtotal	729,420.185					
28	Transmission Plant - 350	63,184.989	70 years		1.44	70-R4	51 years, 8 months, 12 days
29	Transmission Plant - 352	30,346.554	65 years	(5)	1.54	65-R4	45 years, 3 months, 18 days
30	Transmission Plant - 353	585,409.349	55 years	(5)	1.83	55-R2	42 years, 6 months
31	Transmission Plant - 354	168,479.776	70 years	(10)	1.46	70-R4	49 years, 8 months, 12 days
32	Transmission Plant - 355	170,516.514	76 years	(60)	2.11	76-R2.5	60 years, 4 months, 24 days
33	Transmission Plant - 356	214,737.851	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	1,254,948.216					
38	Distribution Plant - 360	12,308.718	65 years		1.65	65-R4	43 years, 10 months, 25 days
39	Distribution Plant - 361	4,335.065	60 years	(5)	1.59	60-R2.5	44 years, 8 months, 12 days
40	Distribution Plant - 362	331,468.566	76 years	(15)	1.38	76-R2.5	62 years, 9 months, 18 days
41	Distribution Plant - 363	14,382.883	20 years		5.05	20-S3	19 years, 6 months
42	Distribution Plant - 364	383,314.328	65 years	(80)	2.99	65-R1.5	50 years, 8 months, 12 days
43	Distribution Plant - 365	229,978.143	55 years	(60)	3.03	55-R3	36 years, 6 months
44	Distribution Plant - 366	100,071.609	70 years	(20)	1.8	70-R4	45 years, 2 months, 12 days
45	Distribution Plant - 367	439,134.211	60 years	(40)	2.36	60-R3	43 years, 2 months, 12 days
46	Distribution Plant - 368	359,350.129	50 years	(30)	2.86	50-R1	38 years, 3 months, 19 days
47	Distribution Plant - 369	247,514.641	70 years	(35)	1.95	70-R2.5	55 years, 3 months, 19 days
48	Distribution Plant - 370	62,093.439	30 years		2.83	30-R0.5	26 years, 2 months, 12 days
49	Distribution Plant - 371	8,648.021	35 years	(30)	1.94	35-R2	16 years
50	Distribution Plant - 373	58,791.045	45 years	(30)	2.94	45-R2	31 years
51	Distribution Plant - 374	904.52					
52	Distribution Plant - subtotal	2,252,295.318					
53	General Plant - 303	51,156.49	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	34,992.396	65 years	(10)	1.76	65-R3	55 years, 1 month, 6 days
56	General Plant - 391.1	981.192	20 years		5	20-SQ	15 years, 7 months, 6 days
57	General Plant - 391.2	5,165.315	5 years		20	5-SQ	2 years

58	General Plant - 391.3		0 years				
59	General Plant - 392	29,349.679	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	12,638.451	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	2,906.911	14 years	10	3.69	14-L1	9 years, 6 months
64	General Plant - 397	125,070.145	15 years		6.67	15-SQ	6 years, 6 months
65	General Plant - 398	1,231.009	5 years		20	5-SQ	3 years, 7 months, 6 days
66	General Plant - 399.1	82.656					
67	General Plant - subtotal	266,769.98					
68	TOTAL PLANT	5,159,498.429					

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: DepreciationExpenseExcludingAmortizationOfAcquisitionAdjustments

Depreciable plant base is based upon depreciable plant in service at December 31, 2025.

(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.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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.

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)	EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	Mill Tax assessment pursuant to Chapter 704 of the Nevada Revised Statutes	3,891,529		3,891,529		Electric	928	3,891,529				
2	Mill Tax assessment pursuant to Chapter 704 of the Nevada Revised Statutes	713,315		713,315		Gas	928	713,315				
3	Annual FERC Charges pursuant to Title 180 Code of Federal Regulations Part 382	332,407		332,407		Electric	928	332,407				
4	Federal Issues		233,964	233,964		Electric	928	233,964				
5	Public Utilities Commission of Nevada		2,547,074	2,547,074	4,589,698	Electric	928	2,547,074	1,419,860	928	695,839	5,313,719
6	Public Utilities Commission of Nevada		335,404	335,404	655,757	Gas	928	335,404	46,064	254	25,372	676,449
46	TOTAL	4,937,251	3,116,442	8,053,693	5,245,455			8,053,693	1,465,924		721,211	5,990,168

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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:

Electric R, D and D Performed Internally:

Generation

hydroelectric

Recreation fish and wildlife
Other hydroelectric

Fossil-fuel steam
Internal combustion or gas turbine
Nuclear
Solar
Wind
Other renewable
Unconventional generation
Siting and heat rejection

Transmission

Overhead
Underground

Distribution
Regional Transmission and Market Operation
Energy Storage
Environment (other than equipment)
Other (Classify and include items in excess of \$50,000.)
Total Cost Incurred

Electric, R, D and D Performed Externally:

Research Support to the electrical Research Council or the Electric Power Research Institute
Research Support to Edison Electric Institute
Research Support to Nuclear Power Groups
Research Support to Others (Classify)
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	29,099		182.3	29,099	
3	(1) e. Unconventional Generation	Large Storage Programs	2,105		182.3	2,105	
4	(1) e. Unconventional Generation	Solar Energy Programs	10,614		182.3	10,614	
5	(6) Other	Electric Vehicle Demonstration Program	22,102		182.3	22,102	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

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

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	12,836,011		
4	Transmission	5,226,604		
5	Regional Market			
5.1	Energy Storage	9,991		
6	Distribution	9,326,994		
7	Customer Accounts	5,091,946		
8	Customer Service and Informational	749,849		
9	Sales	1,046,694		
10	Administrative and General	12,120,082		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	46,408,171		
12	Maintenance			
13	Production	3,167,792		
14	Transmission	953,598		
15	Regional Market			
15.1	Energy Storage			
16	Distribution	5,270,046		
17	Administrative and General	2,753,039		
18	TOTAL Maintenance (Total of lines 13 thru 17)	12,144,475		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	16,003,803		
21	Transmission (Enter Total of lines 4 and 14)	6,180,202		
22	Regional Market (Enter Total of Lines 5 and 15)			

22.1	Energy Storage (Enter Total of Lines 5.1 and 15.1)	9,991		
23	Distribution (Enter Total of lines 6 and 16)	14,597,040		
24	Customer Accounts (Transcribe from line 7)	5,091,946		
25	Customer Service and Informational (Transcribe from line 8)	749,849		
26	Sales (Transcribe from line 9)	1,046,694		
27	Administrative and General (Enter Total of lines 10 and 17)	14,873,121		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	58,552,646	9,532,615	68,085,261
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution	2,958,269		
37	Customer Accounts	932,121		
38	Customer Service and Informational	18,849		
39	Sales			
40	Administrative and General	890,876		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	4,800,115		
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	1,723,689		
49	Administrative and General	90,417		
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	1,814,106		
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)	4,681,958		
58	Customer Accounts (Line 37)	932,121		
59	Customer Service and Informational (Line 38)	18,849		
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)	981,293		
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	6,614,221	1,076,823	7,691,044
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	65,166,867	10,609,438	75,776,305
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	52,810,229	9,790,446	62,600,675
69	Gas Plant	5,343,618	990,649	6,334,267
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	58,153,847	10,781,095	68,934,942
72	Plant Removal (By Utility Departments)			
73	Electric Plant	2,202,142	358,519	2,560,661
74	Gas Plant	1,054,258	171,637	1,225,895
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,256,400	530,156	3,786,556
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Job Orders, Regulatory Assets and Non-Operating	4,693,813	764,172	5,457,985
80				
81				
82				
83				
84				
85				

86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	4,693,813	764,172	5,457,985
96	TOTAL SALARIES AND WAGES	131,270,927	22,684,861	153,955,788

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by 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	320,900,747	200,891,408
2	389	Land & Land Rights	9,586,562	178,731
3	390	Structures & Improvements	83,645,542	20,901,322
4	391.1	Office Furniture & Equipment	5,494,895	4,439,569
5	391.2	Computers	14,935,493	5,636,394
6	392	Transportation Equipment	881,845	1,059,480
7	393	Stores Equipment	—	—
8	394	Tools, Shop & Garage Equipment	119,524	26,376
9	395	Laboratory Equipment	133,019	18,783
10	396	Power Operated Equipment	461,966	120,498
11	397	Communications Equipment	22,978,515	9,094,954
12	398	Miscellaneous Equipment	78,570	20,142
13		Total Common Plant in Service	459,216,678	242,387,657
14	102	Plant Purchased or Sold	—	
15	105	Plant Held for Future Use	—	
16	107	Construction Work in Progress	65,394,296	
17	108	Retirement Work in Progress		1,052,348
18		Total Common Utility Plant	524,610,974	243,440,005
19				
20	(1) See above for Common Plant classified by account. Common Plant is not allocated to departments.			
21				
22	(2) See above for accumulated depreciation and amortization on Common Plant by utility account.			
23				
24	(3) Expenses other than depreciation and amortization are not shown above but are allocated thru factors			
25	including payroll and gross plant ratios.			
26	403/404 Depreciation/Amortization allocated thru payroll ratios:			
27				
28			Electric	21,001,796
29			Gas	1,707,066
30				22,708,862
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: 05/14/2026	Year/Period of Report End of: 2025/ 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.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		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				6,278	MW	533,617
2	Reactive Supply and Voltage				0	MW	
3	Regulation and Frequency Response				70	MW	481,610
4	Energy Imbalance				0		
5	Operating Reserve - Spinning				86	MW	656,728
6	Operating Reserve - Supplement				86	MW	577,250
7	Other				1,678,647	MWH	569,476
8	Total (Lines 1 thru 7)				1,685,167		2,818,681

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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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FOOTNOTE DATA

(a) Concept: AncillaryServicesSoldNumberOfUnits

Energy imbalance is accounted for at balancing area level and billed through Nevada Power Company.

(b) Concept: AncillaryServicesSoldNumberOfUnits

Includes scheduling, system control and dispatch of 1,678,647 MWh.

(c) Concept: AncillaryServicesSoldAmount

Includes scheduling, system control and dispatch of \$569,476.00.

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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	1,975	31	20	1,319	466	190			
2	February	1,925	5	11	1,303	451	171			
3	March	1,762	5	19	1,164	427	171			
4	Total for Quarter 1				3,786	1,344	532			
5	April	1,741	1	10	1,157	421	163			
6	May	2,367	30	18	1,716	488	163			
7	June	2,515	29	19	1,830	522	163			
8	Total for Quarter 2				4,703	1,431	489			
9	July	2,714	14	17	2,073	477	163			
10	August	2,617	12	16	1,948	506	163			
11	September	2,419	1	17	1,675	580	163			
12	Total for Quarter 3				5,696	1,563	489			
13	October	1,874	30	10	1,223	438	213			
14	November	1,985	20	14	1,315	457	213			
15	December	2,131	29	10	1,387	523	221			
16	Total for Quarter 4				3,925	1,418	647			
17	Total				18,110	5,756	2,157			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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Monthly ISO/RTO 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 Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2026-05-14	Year/Period of Report End of: 2025/ 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)	8,757,236
3	Steam	1,355,030	23	Requirements Sales for Resale (See instruction 4, page 311.)	464,507
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	159,825
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	14,516
6.1	Solar		27	Total Energy Losses	299,784
6.2	Wind		27.1	Total Energy Stored	
6.3	Other Renewable	7,221	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	9,695,868
7	Other	3,970,754			
8	Less Energy for Pumping				
9	Net Generation (Enter Total of lines 3 through 8)	5,333,005			
10	Purchases (other than for Energy Storage)	4,362,863			
10.1	Purchases for Energy Storage				
11	Power Exchanges:				
12	Received				
13	Delivered				
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	1,784,156			
17	Delivered	1,784,156			
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)	9,695,868			

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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	677,762	17,226	1,319	31	20
30	February	582,892	8,659	1,303	5	11
31	March	589,734	6,233	1,164	5	19
32	April	649,520	32,007	1,157	1	10
33	May	745,494	16,030	1,716	30	18
34	June	938,829	7,274	1,830	29	19
35	July	1,111,556	14,580	2,073	14	17
36	August	1,062,514	22,097	1,948	12	16
37	September	857,543	8,303	1,675	1	17
38	October	644,750	14,253	1,223	30	10
39	November	629,251	11,029	1,315	20	14
40	December	1,206,023	2,134	1,387	29	10
41	Total	9,695,868	159,825			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ 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 term 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)	144	196	90	96	635	206
7	Plant Hours Connected to Load	1,265	13,412	1,088	6,699	24,716	13,868
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	23	0	0	46	52
12	Net Generation, Exclusive of Plant Use - kWh	59,502,000	468,939,100	39,092,000	417,626,420	3,496,825,000	858,148,549
13	Cost of Plant: Land and Land Rights		110,978	386,638			1,109,664
14	Structures and Improvements	2,425,270	10,795,871	27,763,613	455,561	45,504,929	76,456,908
15	Equipment Costs	65,894,005	97,679,635	78,560,343	91,306,839	470,756,908	378,352,396
16	Asset Retirement Costs	(45,729)	(2,194,664)	60,125	(164,635)	(6,986)	(870,906)
17	Total Cost (10-23)	68,273,546	106,391,820	106,770,719	91,597,765	516,254,851	455,048,062
18	Cost per KW of Installed Capacity (line 17/5) Including	402	463	890	764	828	1,602

19	Production Expenses: Oper, Supv, & Engr	59,904	1,500,563	38,717	445,088	3,539,212	1,329,255
20	Fuel	2,043,561	16,737,528	1,525,173	10,792,497	75,902,277	68,758,019
21	Coolants and Water (Nuclear Plants Only)						
22	Steam Expenses		1,002,249	19,911			3,154,946
23	Steam From Other Sources						
24	Steam Transferred (Cr)						
25	Electric Expenses	69,740			930,074	4,197,721	
26	Misc Steam (or Nuclear) Power Expenses		1,758,132	43,623			1,474,316
27	Rents						
28	Allowances						
29	Maintenance Supervision and Engineering	12,883	412,697	8,326	91,612	757,111	156,145
30	Maintenance of Structures	47,845	287,463	50,449	140,534	486,825	365,450
31	Maintenance of Boiler (or reactor) Plant		661,258	215,679			2,041,544
32	Maintenance of Electric Plant	148,265			1,363,902	3,333,930	
33	Maintenance of Misc Steam (or Nuclear) Plant		262,930	369,361			1,369,748
34	Total Production Expenses	2,382,198	22,622,820	2,271,239	13,763,707	88,217,076	78,649,423
35	Expenses per Net kWh	0.0400	0.0482	0.0581	0.0330	0.0252	0.0917

35	Plant Name	Clark Mountain 3 & 4	Ft Churchill 1 & 2	Tracy 3	Tracy 4&5-Piñon Pine	Tracy 8 - 10	Valmy 1 & 2	Valmy 1 & 2	Valmy 1 & 2
36	Fuel Kind	GAS	GAS	GAS	GAS	GAS	COAL	GAS	OIL
37	Fuel Unit	Mcf	Mcf	Mcf	Mcf	Mcf	T	Mcf	Boe
38	Quantity (Units) of Fuel Burned	727,000	5,380,866	542,541	3,399,169	24,899,970	571,336	64,081	11,657
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,053,978	1,050,982	1,053,298	1,052,580	1,041,732	19,961,357	1,053,776	4,184,896
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	2.811	3.111	2.811	3.175	3.048	107.571		111.524
41	Average Cost of Fuel per Unit Burned	2.811	3.111	2.811	3.175	3.048	118.752		78.148
42	Average Cost of Fuel Burned per Million BTU	2.667	2.960	2.669	3.016	2.926	5.949		18.674
43	Average Cost of Fuel Burned per kWh Net Gen	0.034	0.036	0.039	0.026	0.022	0.080		0.250
44	Average BTU per kWh Net Generation	12,877.585	12,059,542.000	14,618.263	8,567.222	7,417.901	13,412.292	16,081.956	13,412.292

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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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Renewable Generating Plant Statistics

1. Report data for plant in Service only.
2. Report in this page renewable plants of 10,000 Kw or more.
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. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.

Line No.	Item (a)	Plant Name: 0
1	<u>Kind of Plant (Solar, Wind, Biomass, etc.)</u>	
2	<u>Type of Constr (PV Tracking, Offshore, Boiler, etc)</u>	
3	<u>Year Originally Constructed</u>	
4	<u>Year Last Unit was Installed</u>	
5	<u>Total Installed Cap (Max Gen Name Plate Ratings-MW)</u>	
6	<u>Net Peak Demand on Plant - MW (60 minutes)</u>	
7	<u>Plant Hours Connected to Load</u>	
8	<u>Net Continuous Plant Capability (Megawatts)</u>	
9	<u>Net Generation, Exclusive of Plant Use - KWh</u>	
10	<u>Cost of Plant: Land and Land Rights</u>	
11	<u>Structures and Improvements</u>	
12	<u>Solar Panels, Wind Turbines and Generators</u>	
13	<u>Fuel Holders</u>	
14	<u>Boilers</u>	
15	<u>Collector System</u>	
16	<u>Generator Step-up Transformers (GSU)</u>	
17	<u>Inverters</u>	
18	<u>Other Accessory Electrical Equipment</u>	
19	<u>Computer Hardware</u>	
20	<u>Computer Software</u>	
21	<u>Communication Equipment</u>	
22	<u>Miscellaneous Power Plant Equipment</u>	
23	<u>Asset Retirement Costs</u>	
24	<u>Total Cost (10-23)</u>	

25	<u>Cost per KW of Installed Capacity (line 24/5) Including</u>	
26	<u>Production Expenses: Oper, Supv, & Engr</u>	
27	<u>Generation and Other Plant Operating Expenses</u>	
28	<u>Fuel</u>	
29	<u>Steam Expenses</u>	
30	<u>Electric Expenses</u>	
31	<u>Misc Steam Power Expenses</u>	
32	<u>Rents</u>	
33	<u>Environmental Credits</u>	
34	<u>Maintenance Supervision and Engineering</u>	
35	<u>Maintenance of Structures and Equipment</u>	
36	<u>Maintenance of Boiler Plant</u>	
37	<u>Maintenance of Electric Plant</u>	
38	<u>Maintenance of Computer Hardware</u>	
39	<u>Maintenance of Computer Software</u>	
40	<u>Maintenance of Communication Equipment</u>	
41	<u>Maintenance of Misc Plant</u>	
42	<u>Total Production Expenses</u>	
43	<u>Expenses per Net KWh</u>	

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Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	<u>Kind of Plant (Run-of-River or Storage)</u>	
2	<u>Plant Construction type (Conventional or Outdoor)</u>	
3	<u>Year Originally Constructed</u>	
4	<u>Year Last Unit was Installed</u>	
5	<u>Total installed cap (Gen name plate Rating in MW)</u>	
6	<u>Net Peak Demand on Plant-Megawatts (60 minutes)</u>	
7	<u>Plant Hours Connect to Load</u>	
8	<u>Net Plant Capability (in megawatts)</u>	
9	<u>(a) Under Most Favorable Oper Conditions</u>	
10	<u>(b) Under the Most Adverse Oper Conditions</u>	
11	<u>Average Number of Employees</u>	
12	<u>Net Generation, Exclusive of Plant Use - kWh</u>	
13	<u>Cost of Plant</u>	
14	<u>Land and Land Rights</u>	
15	<u>Structures and Improvements</u>	
16	<u>Reservoirs, Dams, and Waterways</u>	
17	<u>Equipment Costs</u>	
18	<u>Roads, Railroads, and Bridges</u>	
19	<u>Asset Retirement Costs</u>	
20	<u>Total Cost (10-23)</u>	
21	<u>Cost per KW of Installed Capacity (line 20 / 5)</u>	
22	<u>Production Expenses</u>	

23	<u>Operation Supervision and Engineering</u>	
24	<u>Water for Power</u>	
25	<u>Hydraulic Expenses</u>	
26	<u>Electric Expenses</u>	
27	<u>Misc Hydraulic Power Generation Expenses</u>	
28	<u>Rents</u>	
29	<u>Maintenance Supervision and Engineering</u>	
30	<u>Maintenance of Structures</u>	
31	<u>Maintenance of Reservoirs, Dams, and Waterways</u>	
32	<u>Maintenance of Electric Plant</u>	
33	<u>Maintenance of Misc Hydraulic Plant</u>	
34	<u>Total Production Expenses (total 23 thru 33)</u>	
35	<u>Expenses per net kWh</u>	

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Pumped Storage Generating Plant Statistics

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWh as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0
6	Plant Hours Connect to Load While Generating	0
7	Net Plant Capability (in megawatts)	0
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - kWh	0
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	0
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	0
15	Reservoirs, Dams, and Waterways	0
16	Water Wheels, Turbines, and Generators	0
17	Accessory Electric Equipment	0
18	Miscellaneous Powerplant Equipment	0
19	Roads, Railroads, and Bridges	0
20	Asset Retirement Costs	0

21	Total Cost (10-23)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	0
25	Water for Power	0
26	Pumped Storage Expenses	0
27	Electric Expenses	0
28	Misc Pumped Storage Power generation Expenses	0
29	Rents	0
30	Maintenance Supervision and Engineering	0
31	Maintenance of Structures	0
32	Maintenance of Reservoirs, Dams, and Waterways	0
33	Maintenance of Electric Plant	0
34	Maintenance of Misc Pumped Storage Plant	0
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per kWh of Generation and Pumping (line 37/(line 9 + line 10))	0

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GENERATING PLANT STATISTICS (Small Plants)

- Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants, pumped storage plants, and renewable plants of less than 10,000 Kw installed capacity (name plate rating).
- 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.
- List plants appropriately under subheadings for steam, hydro, nuclear, renewable, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
- If net peak demand for 60 minutes is not available, give the which is available, specifying period.
- If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l))	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Internal Combustion:												
2	Brunswick	1960	6.00			841,847	140,308	28,554	5,232		Diesel		Internal Combustion
3	Solar:												
4	Sierra Plaza PV	2007	0.01		3	722,305	90,288,125				Solar		Solar
5	Ohm Solar	2008				676,799					Solar		Solar
6	Fort Churchill Solar Array	2015	19.90		7,218	52,808,834	2,653,710				Solar		Solar
7	Moana Solar ESAP	2023	0.44		804	2,415,948	5,528,485				Solar		Solar

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ENERGY STORAGE OPERATIONS (Large Plants)

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

Line No.	Name of the Energy Storage Project (a)	Location of the Project (b)	MWHs (c)	MWHs delivered to the grid (d)	MWHs Lost During Conversion, Storage and Discharge of Energy (e)	MWHs Sold (f)	Revenues from Energy Storage Operations (g)	Power Purchased for Storage Operations (555.1) (Dollars) (h)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (i)	Other Costs Associated with Self-Generated Power (Dollars) (j)	Account for Project Costs (k)	Total Project Plant Costs (l)
1	Chukar Battery Energy Storage System (BESS)	1700 Milan Drive, Sparks, NV 89434	11,747	11,747		0					—	17,285,132
35	TOTAL		11,747	11,747	0	0	0	0	0	0		17,285,132

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ENERGY STORAGE OPERATIONS (Small Plants)

1. Small Plants are plants less than 10,000 Kw.
2. In columns (a) and (b) report the name of the energy storage project, and location.
3. In column (c), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
4. In column (d), report operation expenses excluding fuel, (e), maintenance expenses, (f) fuel costs for storage operations and (g) 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.
5. If any other expenses, report in column (h) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	Location of the Project (b)	Project Cost (c)	Plant Operating Expenses				
				Operations (Excluding Fuel used in Storage Operations) (d)	Maintenance (e)	Cost of fuel used in storage operations (f)	Account No. 555.1, Power Purchased for Storage Operations (g)	Other Expenses (h)
36	TOTAL		0	0	0	0	0	0

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TRANSMISSION LINE STATISTICS

- 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 e 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.
- 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.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- 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 support 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.
- 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 or 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 included in the expenses reported for the line designated.
- 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 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).
- 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 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, or other party is an associated company.
- 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.
- Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Other
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	HUMBOLDT	IDAHO-NV BORDER-Sec ID 1	345.00	345.00	T-STEEL	30.43		1	2-795 ACSR							
2	HUMBOLDT	IDAHO-NV BORDER-Sec ID 2	345.00	345.00	T-STEEL	19.66		1	2-795 ACSR							
3	HUMBOLDT	IDAHO-NV BORDER-Sec ID 3	345.00	345.00	T-STEEL	18.87		1	2-795 ACSR							
4	HUMBOLDT	IDAHO-NV BORDER-Sec ID 4	345.00	345.00	T-STEEL	8.32		1	2-795 ACSR							
5	HUMBOLDT	IDAHO-NV BORDER-Sec ID 5	345.00	345.00	T-STEEL	5.22		1	2-795 ACSR							
6	HUMBOLDT	IDAHO-NV BORDER-Sec ID 6	345.00	345.00	T-STEEL	14.71		1	2-795 ACSR							
7	HUMBOLDT	IDAHO-NV BORDER-Sec ID 7	345.00	345.00	T-STEEL	3.53		1	2-795 ACSR							

8	VALMY	COYOTE CREEK	345.00	345.00	T-STEEL	41.31		1	2-795 ACSR							
9	OLINGHOUSE	NORTH VALMY	345.00	345.00	T-STEEL	150.38		1	2-795 ACSR							
10	EAST TRACY	OREANA	345.00	345.00	T-STEEL	86.01		1	2-795 ACSR							
11	OREANA	VALMY	345.00	345.00	T-STEEL	74.10		1	2-795 ACSR							
12	COYOTE CREEK	HUMBOLDT	345.00	345.00	T-STEEL	28.62		1	2-795 ACSR							
13	VALMY	FALCON	345.00	345.00	T-STEEL	35.78		1	2-795 ACSR							
14	EAST TRACY	WEST TRACY	345.00	345.00	T-STEEL	0.90		1	2-795 ACSR							
15	NORTH VALLEY ROAD	EAST TRACY-Sec ID 1	345.00	345.00	T-STEEL	5.40		1	2-795 ACSR							
16	NORTH VALLEY ROAD	EAST TRACY (105 DBL)-Sec ID 2	345.00	345.00	P-STEEL	1.29			2-795 ACSR							
17	NORTH VALLEY ROAD	EAST TRACY-Sec ID 3	345.00	345.00	T-STEEL	12.61			2-795 ACSR							
18	EAST TRACY	NANIWA	345.00	345.00	H-STEEL	0.40		1	2-954 ACSR							
19	FALCON	ROBINSON SUMMIT-Sec ID 1	345.00	345.00	H-STEEL	159.78		1	2-954 ACSR							
20	FALCON	ROBINSON SUMMIT-Sec ID 2	345.00	345.00	H-STEEL	4.29		1	2-954 ACSR							
21	WEST TRACY	MIRA LOMA	345.00	345.00	T-STEEL	13.18		1	2-795 ACSR							
22	ROBINSON	GONDER-Sec ID 1	345.00	345.00	H-STEEL	4.22		1	2-954 ACSR							
23	ROBINSON	GONDER-Sec ID 2	345.00	345.00	H-STEEL	19.56		1	2-954 ACSR							
24	EAST TRACY	OLINGHOUSE	345.00	345.00	T-STEEL	11.52		1	2-795 ACSR							
25	POCO	OLINGHOUSE	345.00	345.00	T-STEEL	0.08		1	2-795 ACSR							
26	HILL TOP	FT SAGE	345.00	345.00	H-WOOD	116.63		1	2-954 ACSR							
27	FORT SAGE	BORDERTOWN	345.00	345.00	H-WOOD	32.74		1	2-954 ACSR							
28	POCO	FT SAGE	345.00	345.00	T-STEEL	0.10		1	2-795 ACSR							

29	BORDERTOWN	NORTH VALLEY ROAD	345.00	345.00	H-WOOD	14.40		1	2-954 ACSR							
30	345 KV COSTS									346,854,217	346,854,217	693,708,434	2,831,548	616,623	10,695,230	1
31	UT-NV BOARDER	OSCEOLA	230.00	230.00	P-WOOD	24.75		1	795 ACSR							
32	MACHACEK	GONDER	230.00	230.00	P-WOOD	66.49		1	795 ACSR							
33	FRONTIER	MACHACEK	230.00	230.00	P-WOOD	48.67		1	795 ACSR							
34	FRONTIER	GOLD HILL TAP	230.00	230.00	P-WOOD	52.82		1	795 ACSR							
35	GOLD HILL TAP	ROUND MT-Sec ID 1	230.00	230.00	P-WOOD	1.75		1	795 ACSR							
36	GOLD HILL TAP	ROUND MT-Sec ID 2	230.00	230.00	P-WOOD	2.99		1	795 ACSR							
37	GOLD HILL TAP	ROUND MT-Sec ID 3	230.00	230.00	P-WOOD	0.71			795 AAC							
38	ROUND MTN	ANACONDA MOLY-Sec ID 1	230.00	230.00	P-WOOD	26.58		1	795 ACSR							
39	ROUND MTN	ANACONDA MOLY-Sec ID 2	230.00	230.00	H-WOOD	4.19		1	795 ACSR							
40	ROUND MTN	ANACONDA MOLY-Sec ID 3	230.00	230.00	P-WOOD	0.76		1	795 AAC							
41	AUSTIN	FRONTIER	230.00	230.00	P-WOOD	13.00		1	795 ACSR							
42	FT CHURCHILL	SALT WELLS TP	230.00	230.00	P-WOOD	36.00		1	795 ACSR							
43	SALT WELLS TAP	ALPINE	230.00	230.00	HF-WOOD	47.10		1	795 ACSR							
44	SALT WELLS TAP	SALT WELLS SUB	230.00	230.00	H-WOOD	4.90		1	795 ACSR							
45	ALPINE	AUSTIN	230.00	230.00	HF-WOOD	40.10		1	795 ACSR							
46	OSCEOLA	GONDER	230.00	230.00	P-WOOD	27.67		1	795 ACSR							
47	OSCEOLA	SPRING VALLEY	230.00	230.00	P-WOOD	0.08		1	795 ACSR							
48	FRONTIER	STR#3	230.00	230.00	T-STEEL	0.13		1	795 ACSR							
49	ANACONDA MOLY	STR#2	230.00	230.00	T-STEEL	0.10		1	795 ACSR							
50	ALPINE	TUNGSTEN	230.00	230.00	P-STEEL	0.07		1	795 ACSR							
51	230 KV COSTS									39,294,911	39,294,911	78,589,822	1,235,604	269,076	(527,548)	
52	120 KV LINES		120.00	120.00		1,098.61				213,939,201	213,939,201	427,878,402	3,403,315	741,136	(1,453,066)	
53	69 & BELOW KV LINES		69.00	69.00		168.42				44,373,275	44,373,275	88,746,550	521,749	113,621	(222,764)	
36	TOTAL					2,579.93		46		644,461,604	644,461,604	1,288,923,208	7,992,216	1,740,456	8,491,852	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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

- 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.
- Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the 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).
- 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 2025 are immaterial																
44	TOTAL		0		0	0	0										

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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SUBSTATIONS

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

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

18	CAITHNESS SUBSTATION	Distribution	Unattended	123	12		33	1				
19	CANDELARIA SUBSTATION	Distribution	Unattended	120	25		7	1				
20	CARSON SUBSTATION	Distribution	Unattended	67	13		6	1				
21	CARSON SUBSTATION	Distribution	Unattended	120	13		25	1				
22	CARSON SUBSTATION	Distribution	Unattended	120	13		25	1				
23	CARSON SUBSTATION	Distribution	Unattended	120						Capacitor	1	16
24	CARSON SUBSTATION	Distribution	Unattended	120						Capacitor	1	20
25	COAL CANYON SUBSTATION	Distribution	Unattended	63	13			1				
26	COALDALE SUBSTATION	Distribution	Unattended	55	7			3				
27	CRESCENT VALLEY SUBSTATION	Distribution	Unattended	67	25		2	3				
28	CURRY STREET SUBSTATION	Distribution	Unattended	67	13		14	1				
29	CURRY STREET SUBSTATION	Distribution	Unattended	67	13		11	1				
30	DAYTON SUBSTATION	Distribution	Unattended	120	25	7	14	1				
31	DOWNS SUBSTATION	Distribution	Unattended	120	13		28	1				
32	DUTCH FLAT SUBSTATION	Distribution	Unattended	65	25		11	1				
33	DUTCH FLAT SUBSTATION	Distribution	Unattended	60	24		14	1				
34	EL RANCHO SUBSTATION	Distribution	Unattended	23	4		5	1				
35	ELKO SUBSTATION	Distribution	Unattended	67	25		1	1				
36	EMERSON SUBSTATION	Distribution	Unattended	120	13		28	1				
37	FAIRVIEW SUBSTATION	Distribution	Unattended	120	13		28	1				
38	FALLON SUBSTATION	Distribution	Unattended	60	35		12	3				
39	FALLON SUBSTATION	Distribution	Unattended	67	13		7	1				
40	FALLON SUBSTATION	Distribution	Unattended	33	2		1	3				
41	FALLON SUBSTATION	Distribution	Unattended	63	13		14	1				
42	FERNLEY SUBSTATION	Distribution	Unattended	120	13		28	1				
43	FLETCHER SUBSTATION	Distribution	Unattended	67	14		2	3				
44	FOOTCO SUBSTATION	Distribution	Unattended	60	5		1	3				
45	FOOTCO SUBSTATION	Distribution	Unattended	60	5		1	3				
46	GABBS SUBSTATION	Distribution	Unattended	69	34	4	5	3				
47	GARLIC SUBSTATION	Distribution	Unattended	63	25	14	5	1				
48	GERLACH SUBSTATION	Distribution	Unattended	67	13		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	KENNETAL SUBSTATION	Distribution	Unattended	67	7		3	3				
75	KINGSBURY SUBSTATION	Distribution	Unattended	60	14		4	1				
76	KINGSBURY SUBSTATION	Distribution	Unattended	60	14		13	1				
77	KINGSBURY SUBSTATION	Distribution	Unattended	60	14		4	1				
78	KINKAID SUBSTATION	Distribution	Unattended	57	13			3				
79	KNOTTY PINE REG	Distribution	Unattended									
80	KRAMER HILL	Distribution	Unattended									
81	LAST CHANCE SUBSTATION	Distribution	Unattended	120	25		60	1				

82	LIMERICK SUBSTATION	Distribution	Unattended	67	13		2	3				
83	LONE MOUNTAIN SUBSTATION	Distribution	Unattended	120	13		6	1				
84	LONELY SUBSTATION	Distribution	Unattended	120	13		28	1				
85	LOVELOCK SUBSTATION	Distribution	Unattended	65	14		3	1				
86	LOWER SMOKY VALLEY SUBSTATION	Distribution	Unattended	55	13		2	3				
87	LUCKY BOY SUBSTATION	Distribution	Unattended	55	7			1				
88	LUNING SUBSTATION	Distribution	Unattended	36	7		1	3				
89	MANHATTAN SUBSTATION	Distribution	Unattended	60	13		4	1				
90	MARK TWAIN SUBSTATION	Distribution	Unattended	120	25		47	1				
91	MASON VALLEY SUBSTATION	Distribution	Unattended	60	25		47	2				
92	MCCARRAN SUBSTATION	Distribution	Unattended	23	4		5	1				
93	MCCOY SUBSTATION	Distribution	Unattended	63	25		5	1				
94	MILL CITY SUBSTATION	Distribution	Unattended	22	13		1	3				
95	MILL IRON SUBSTATION	Distribution	Unattended	67	25		2	3				
96	MILL STREET SUBSTATION	Distribution	Unattended	25	4		4	1				
97	MILL STREET SUBSTATION	Distribution	Unattended	23	4		3	1				
98	MINA SUBSTATION	Distribution	Unattended	55	13		1	3				
99	MINDEN SUBSTATION	Distribution	Unattended	67	13		9	1				
100	MOANA SUBSTATION	Distribution	Unattended	23	4		3	1				
101	MOANA SUBSTATION	Distribution	Unattended	24	4		2	1				
102	MULLER SUBSTATION	Distribution	Unattended	120	13		28	1				
103	NORTHWEST SUBSTATION	Distribution	Unattended	120	25	12	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				
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
167	TV PEAK	Distribution	Unattended	35	7			1				
168	TYBO SUBSTATION	Distribution	Unattended	63	4		2	1				
169	UNIVERSITY SUBSTATION	Distribution	Unattended	23	4		5	1				
170	UNIVERSITY SUBSTATION	Distribution	Unattended	23	4		5	1				
171	VIRGINIA CITY SUBSTATION	Distribution	Unattended	63	25	5	6	1				
172	VOLTAIRE CANYON	Distribution	Unattended									
173	WASHOE SUBSTATION	Distribution	Unattended	22	4			3				
174	WEST 7TH ST. SUBSTATION	Distribution	Unattended	25	4		5	1				
175	WEST SIDE SUBSTATION	Distribution	Unattended	63	13		11	1				

176	WEST TONOPAH SUBSTATION	Distribution	Unattended	60	13		7	1				
177	WHEELER SUBSTATION	Transmission	Unattended	23	4		5	1				
178	ANACONDA MOLY SUBSTATION	Transmission	Unattended	230						Reactor	1	
179	ANACONDA MOLY SUBSTATION	Transmission	Unattended	230	125	25	150	1		Capacitor	1	7
180	BARRICK SUBSTATION	Transmission	Unattended	120	4		20	1				
181	BORDERTOWN SUBSTATION	Transmission	Unattended	345						Phase Shifter	1	300
182	BORDERTOWN SUBSTATION	Transmission	Unattended	345						Shunt Reactor	1	
183	BOULDER BASIN SUBSTATION	Transmission	Unattended	125	63		24	1				
184	BOULDER BASIN SUBSTATION	Transmission	Unattended	125						Capacitor	1	16
185	BOULDER BASIN SUBSTATION	Transmission	Unattended	60	240			1				
186	COYOTE CREEK SUBSTATION	Transmission	Unattended	345	125	25	150	1				
187	COYOTE CREEK SUBSTATION	Transmission	Unattended	345	125	25	150	1				
188	E. TRACY SUBSTATION	Transmission	Unattended	345	125	25	280	1		Tertiary Reactor	1	
189	E. TRACY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
190	E. TRACY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
191	EIGHT MILE CREEK	Transmission	Unattended	120						Capacitor	1	12
192	EMPIRE SWITCH STATION	Transmission	Unattended	60	7	12		1				
193	EXCELSIOR SWITCHING SUBSTATION	Transmission	Unattended	120			120					
194	FALCON SUBSTATION	Transmission	Unattended	345	125	25	150	1				
195	FALCON SUBSTATION	Transmission	Unattended	345						Reactor	1	
196	FRONTIER SUBSTATION	Transmission	Unattended	230				1				
197	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120	69	4	11	1				
198	FT. CHURCHILL SUBSTATION	Transmission	Unattended	14	4		7	1				
199	FT. CHURCHILL SUBSTATION	Transmission	Unattended	120	125	14	150	1		Phase Shifter		
200	FT. CHURCHILL SUBSTATION	Transmission	Unattended	14	4	2	7	1				

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

227	NORTH VALMY SUBSTATION	Transmission	Unattended	345	125	25		1				
228	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
229	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
230	NORTH VALMY SUBSTATION	Transmission	Unattended	120	25	7		1				
231	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
232	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
233	NORTH VALMY SUBSTATION	Transmission	Unattended	345						Line Reactor	1	
234	OREANA SUBSTATION	Transmission	Unattended	125	63	14	39	1				
235	OREANA SUBSTATION	Transmission	Unattended	125	63	14	75	1				
236	ROBINSON SUMMIT	Transmission	Unattended	525	345							
237	ROBINSON SUMMIT	Transmission	Unattended	525	345							
238	SALT WELLS TAP SUBSTATION	Transmission	Unattended	230								
239	SILVER PEAK SUBSTATION	Transmission	Unattended	60			17			Phase Shifter	1	15
240	SILVER PEAK SUBSTATION	Transmission	Unattended	67	5		2	1				
241	SILVER PEAK SUBSTATION	Transmission	Unattended	60	25		7	1				
242	SILVER PEAK SUBSTATION	Transmission	Unattended	60			17			Phase Shifter	1	15
243	SILVER PEAK SUBSTATION	Transmission	Unattended	55						Capacitor	1	4
244	THORNE SUBSTATION	Transmission	Unattended	125	63	14	36	1				
245	THORNE SUBSTATION	Transmission	Unattended	125	63	14	22	1				
246	TRACY 120 YARD SUBSTATION	Transmission	Unattended	125	63	14	75	1				
247	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	(A) AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
254	(B) AUSTIN SUBSTATION		Unattended	230	25	14	22	1		Tertiary Reactor	1	

255	(a) AUSTIN SUBSTATION		Unattended	230						Line Reactor	1	
256	(d) AUSTIN SUBSTATION		Unattended	230						Capacitor	1	45
257	(a) BATTLE MT SUBSTATION		Unattended	60	14		7	1				
258	(b) 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	(b) BRADYS SUBSTATION		Unattended	123	25		6	1				
262	(b) BRUNSWICK SUBSTATION		Unattended	120	25	13	75	4				
263	(k) BUCKEYE SUBSTATION		Unattended	125	63	14	47	1				
264	(b) BUCKEYE SUBSTATION		Unattended	120	13		25	1				
265	(m) BUCKEYE SUBSTATION		Unattended	60						Capacitor	1	6
266	(b) BUCKEYE SUBSTATION		Unattended	120						Capacitor	1	20
267	(a) CALIFORNIA SUBSTATION		Unattended	120	25		28	1				
268	(a) CALIFORNIA SUBSTATION		Unattended	125	69		15	1				
269	(a) CALIFORNIA SUBSTATION		Unattended	125						Phase Shifter	1	150
270	(j) CALIFORNIA SUBSTATION		Unattended	125						Phase Shifter	1	150
271	(a) CHUKAR SUBSTATION		Unattended	120	25		60	1		Capacitor	2	90
272	(b) EAGLE SUBSTATION		Unattended	120	12		14	1				
273	(b) EAGLE SUBSTATION		Unattended	120	63	13	84	1				
274	(a) EAGLE SUBSTATION		Unattended	120	25		28	1				
275	(a) GREG STREET SUBSTATION		Unattended	120	25		47	1				
276	(a) GREG STREET SUBSTATION		Unattended	120	25	7	47	1				
277	(a) GREG STREET SUBSTATION		Unattended	120	25		60	1				
278	(a) HUMBOLDT SUBSTATION		Unattended	345	125	25	150	1		Tertiary Reactor	1	
279	(ab) HUMBOLDT SUBSTATION		Unattended	345						Line Reactor	1	
280	(ab) HUMBOLDT SUBSTATION		Unattended	345	125	25	47	1				

281	(bc) HUMBOLDT SUBSTATION		Unattended	120						Capacitor	1	54
282	(bd) MIRA LOMA SUBSTATION		Unattended	345	125	25	280	1		Tertiary Reactor	1	
283	(be) MIRA LOMA SUBSTATION		Unattended	120	25		60	1				
284	(bf) MIRA LOMA SUBSTATION		Unattended	345	125	25	280	1				
285	(bg) MT. ROSE SUBSTATION		Unattended	120	25		50	1				
286	(bh) MT. ROSE SUBSTATION		Unattended	120	25		34	1				
287	(bi) MT. ROSE SUBSTATION		Unattended		25					Capacitor	1	6
288	(bj) NORTH RED ROCK SUBSTATION		Unattended	120	25		47	1				
289	(bk) PROJECT MEADOWS SUBSTATION (TEMPORARY)		Unattended	63	25	14	7	1				
290	(bl) SILVER LAKE SUBSTATION		Unattended	66	23		13	1				
291	(bm) SILVER LAKE SUBSTATION		Unattended	120	63		75	1				
292	(bn) SILVER LAKE SUBSTATION		Unattended	120	25	14	47	1				
293	(bo) SOUTH MEADOWS SUBSTATION		Unattended	120	25	14	60	1				
294	(bp) STEAMBOAT SUBSTATION		Unattended	120	25	7	47	1				
295	(bq) STEAMBOAT SUBSTATION		Unattended	120	25	12	47	1				
296	(br) STEAMBOAT SUBSTATION		Unattended		25					Capacitor	1	10
297	(bs) SUGARLOAF SUBSTATION		Unattended	120	25		60	2				
298	(bt) VALLEY ROAD SUBSTATION		Unattended	125	69	15	19	3				
299	(bu) VALLEY ROAD SUBSTATION		Unattended	120	25		47	1				
300	(bv) VALLEY ROAD SUBSTATION		Unattended	120	25	7	47	1				
301	(bw) VALLEY ROAD SUBSTATION		Unattended	24	4		6	1				
302	(bx) VALLEY ROAD SUBSTATION		Unattended	25						Capacitor	1	8
303	(by) WINNEMUCCA SUBSTATION		Unattended	120	25		28	1				
304	(bz) WINNEMUCCA SUBSTATION		Unattended	125	63	14	39	1				
305	(ba) WINNEMUCCA SUBSTATION		Unattended	125	63	14	75	1				

306	(b) 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								
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								
338	Total			39,412	8,455	1,027	9,412	311	2		69	1,262

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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
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(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
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(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.
(ab) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(ac) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(ad) Concept: SubstationNameAndLocation
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(ae) Concept: SubstationNameAndLocation
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(af) Concept: SubstationNameAndLocation
Transmission and distribution substation.

(ag) Concept: SubstationNameAndLocation
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(at) Concept: SubstationNameAndLocation
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(au) Concept: SubstationNameAndLocation
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(av) Concept: SubstationNameAndLocation
Transmission and distribution substation.
(aw) Concept: SubstationNameAndLocation
Transmission and distribution substation.

(ax) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(ay) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(az) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(ba) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(bb) Concept: SubstationNameAndLocation	
Transmission and distribution substation.	
(bc) Concept: SubstationInServiceCapacity	
Capacity Summary by Function	
	Total Capacity in MVA
Distribution	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: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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	3,055,987
3	Salaries Overheads	NV Energy, Inc.	920,926,408	1,292,086
4	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921,931	124,869
5	Administrative services under the IASA	NV Energy, Inc.	923	5,358,886
6	N.V Energy, Inc. Subtotal			9,831,828
7	A & G Salaries	Nevada Power Company	920	15,472,110
8	Salaries Overheads	Nevada Power Company	920,926,408	10,940,009
9	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	46,593,480
10	Administrative services under the IASA	Nevada Power Company	923	50,815
11	Nevada Power Company Subtotal			73,056,414
12	Administrative services under the IASA	Berkshire Hathaway Energy Company	426,923	1,011,511
13	Administrative services under the IASA	MidAmerican Energy Company	426,923	1,027,148
14	Administrative services under the IASA	PacifiCorp	923	35,612
15	Administrative services under the IASA	Northern Natural Gas	923	
16	Grand Total			84,962,513
19				
20	Non-power Goods or Services Provided for Affiliated			
21	A & G Salaries	NV Energy, Inc.	920	2,412,967
22	Salaries Overheads	NV Energy, Inc.	920,926,408	6,841,858
23	Employee Expenses Incurred on behalf of Affiliate	NV Energy, Inc.	921	448,705
24	Administrative services under the IASA	NV Energy, Inc.	923	
25	NV Energy, Inc. Subtotal			9,703,530
26	A & G Salaries	Nevada Power Company	920	21,422,216

27	Salaries Overheads	Nevada Power Company	920,926,408	22,137,097
28	Employee Expenses Incurred on behalf of Affiliate	Nevada Power Company	921	71,081,020
29	Administrative services under the IASA	Nevada Power Company	923	6,648
30	Nevada Power Company Subtotal			114,646,981
31	Administrative services under the IASA	Berkshire Hathaway Energy Company	923	121
32	Administrative services under the IASA	BHE Compression Service LLC	923	22
33	Administrative services under the IASA	BHE GT&S	923	725
34	Administrative services under the IASA	Kern River Gas Transmission Company	923	96
35	Administrative services under the IASA	MidAmerican Energy Company	923	25,303
36	Administrative services under the IASA	BHE Renewables LLC	923	504
37	Administrative services under the IASA	Northern Natural Gas	923	419
38	Administrative services under the IASA	PacifiCorp	923	40,267
39	Administrative services under the IASA	BHE US Transmission LLC	923	28
40	Administrative services under the IASA	BHE Pipeline Group LLC	923	1
41	Administrative services under the IASA	BHE Montana	923	20
42	Grand Total			124,418,017
43	^(b) Master Service Agreement			
44	^(b) Intercompany Administrative Services Agreement			
42				

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 05/14/2026	Year/Period of Report End of: 2025/ Q4
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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 $((\text{labor \%} + \text{assets \%}) \div 2)$ 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.