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)	Year/Period of Report
Sierra Pacific Power Company, d/b/a NV Energy	End of: 2026/ Q2

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

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.)

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

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

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

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

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.

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 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

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.

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. 1/3-Q
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER
Identification

01 Exact Legal Name of Respondent Sierra Pacific Power Company, d/b/a NV Energy		02 Year/ Period of Report End of: 2026/ Q2
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) ☑ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr) 08/27/2026

Quarterly 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) 08/27/2026
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) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

List of Schedules

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".

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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. Effective April 13, 2026, Sierra Pacific Power Company entered into a franchise agreement with the City of Sparks with a ten-year term and two additional five-year renewal terms.
2. None.
3. None.
4. None.
5. None.
6. Refer to Page 122, 'Recent Financing Transactions' of Notes to Financial Statements in this FERC Form 3-Q 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 3-Q for information regarding legal proceedings affecting Sierra Pacific Power Company.
10. None.
12. NA.
13. None
14. NA.

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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	7,054,934,571	6,407,416,667
3	Construction Work in Progress (107)	200	2,142,786,491	2,060,264,199
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		9,197,721,062	8,467,680,866
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,507,514,573	2,494,018,448
6	Net Utility Plant (Enter Total of line 4 less 5)		6,690,206,489	5,973,662,418
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)		6,690,206,489	5,973,662,418
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	**OTHER PROPERTY AND INVESTMENTS**			
18	Nonutility Property (121)		17,735	17,735
19	(Less) Accum. Prov. for Depr. and Amort. (122)		435	426
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224		(5,852)
23	Noncurrent Portion of Allowances and Environmental Credits	228		
24	Other Investments (124)		8,588,333	7,948,685
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		82,746,660	78,689,041
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)		21,954	73,745

31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		91,374,247	86,722,928
33	**CURRENT AND ACCRUED ASSETS**			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		(32,305,152)	(8,453,993)
36	Special Deposits (132-134)		13,243	13,243
37	Working Fund (135)			
38	Temporary Cash Investments (136)		156,371,485	13,942,207
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		22,942,698	35,497,393
41	Other Accounts Receivable (143)		5,863,948	13,800,661
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		598,890	1,564,407
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		220,893,243	197,524,570
45	Fuel Stock (151)	227	302,497	278,796
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	154,590,037	149,704,202
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	802,582	40,470
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		735,828	809,716
57	Prepayments (165)		64,105,924	20,175,462
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)		382,852	
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		95,214,018	74,358,115
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		291,029	698,884
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		21,954	73,745

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)		689,583,388	496,751,574
68	**DEFERRED DEBITS**			
69	Unamortized Debt Expenses (181)		21,059,166	15,331,038
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b		
72	Other Regulatory Assets (182.3)	232	208,424,557	199,345,925
73	Prelim. Survey and Investigation Charges (Electric) (183)		128,443	805,531
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		(942,380)	(73,179)
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	82,171,949	91,009,516
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		8,905,882	9,370,086
82	Accumulated Deferred Income Taxes (190)	234	384,787,567	302,085,160
83	Unrecovered Purchased Gas Costs (191)		(22,816,785)	(37,648,345)
84	Total Deferred Debits (lines 69 through 83)		681,718,399	580,225,732
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		8,152,882,523	7,137,362,652

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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	2,860,832,603	2,370,831,103
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	484,410,557	421,140,734
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	(70,000)	(75,852)
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	22(a)(b)	(695,795)	(726,468)
16	Total Proprietary Capital (lines 2 through 15)		3,534,972,138	2,981,664,290
17	**LONG-TERM DEBT**			
18	Bonds (221)	256	2,285,172,000	2,095,422,000
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		
22	Unamortized Premium on Long-Term Debt (225)		3,204,045	3,349,683
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,321,281	2,397,904
24	Total Long-Term Debt (lines 18 through 23)		2,177,354,764	1,987,673,779
25	**OTHER NONCURRENT LIABILITIES**			
26	Obligations Under Capital Leases - Noncurrent (227)		110,610,992	104,281,502
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		3,216,757	3,284,351
29	Accumulated Provision for Pensions and Benefits (228.3)		4,568,337	4,717,898

30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)		1,357,080	741,712
32	Long-Term Portion of Derivative Instrument Liabilities		5,373,827	3,987,598
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		11,614,516	11,326,318
35	Total Other Noncurrent Liabilities (lines 26 through 34)		136,741,509	128,339,379
36	**CURRENT AND ACCRUED LIABILITIES**			
37	Notes Payable (231)			
38	Accounts Payable (232)		455,792,419	578,923,229
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		69,353,608	207,489,963
41	Customer Deposits (235)		63,652,938	44,426,178
42	Taxes Accrued (236)	262	8,385,136	6,473,561
43	Interest Accrued (237)		29,662,660	19,861,104
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		10,365,055	8,915,022
48	Miscellaneous Current and Accrued Liabilities (242)		22,951,604	(1,342,761)
49	Obligations Under Capital Leases-Current (243)		11,904,517	10,625,103
50	Derivative Instrument Liabilities (244)		14,511,251	12,010,782
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		5,373,827	3,987,598
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)		681,205,361	883,394,583
55	**DEFERRED CREDITS**			
56	Customer Advances for Construction (252)		233,023,303	142,847,426
57	Accumulated Deferred Investment Tax Credits (255)	266	198,501,084	882,693
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	149,487,045	78,023,580
60	Other Regulatory Liabilities (254)	278	299,906,660	243,895,496
61	Unamortized Gain on Reacquired Debt (257)		76,299	80,426
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		703,745,761	650,205,553

64	Accum. Deferred Income Taxes-Other (283)		37,868,599	40,355,447
65	Total Deferred Credits (lines 56 through 64)		1,622,608,751	1,156,290,621
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		8,152,882,523	7,137,362,652

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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 Utiity Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	575,137,086	564,237,346	293,026,174	266,735,215	515,390,780	488,676,522	59,746,306	75,560,824		
3	Operating Expenses											
4	Operation Expenses (401)	320	378,249,432	363,985,433	188,934,853	169,180,729	346,171,185	312,032,189	32,078,247	51,953,244		
5	Maintenance Expenses (402)	320	23,018,857	23,759,559	12,190,452	11,727,049	20,848,591	22,610,651	2,170,266	1,148,908		
6	Depreciation Expense (403)	336	75,029,413	65,942,387	39,854,838	33,074,414	66,189,221	57,294,451	8,840,192	8,647,936		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336		671			(39)	671	39			
8	Amort. & Depl. of Utility Plant (404-405)	336	12,782,213	7,417,394	5,922,070	3,415,274	11,681,172	6,629,196	1,101,041	788,198		
9	Amort. of Utility Plant Acq. Adj. (406)	336	(34,435)	(34,435)	(17,217)	(17,218)	(34,435)	(34,435)				
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)											
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		25,225,480	18,580,642	12,912,056	9,260,895	24,900,752	18,255,914	324,728	324,728		
13	(Less) Regulatory Credits (407.4)		652,438	735,861	181,024	367,931	412,957	427,749	239,481	308,112		
14	Taxes Other Than Income Taxes (408.1)	262	15,722,091	14,953,018	7,669,707	7,435,159	14,094,256	13,379,759	1,627,835	1,573,259		

15	Income Taxes - Federal (409.1)	262	(192,274,471)	22,353,305	(38,418,068)	6,119,327	(191,066,849)	19,841,830	(1,207,622)	2,511,475		
16	Income Taxes - Other (409.1)	262	(28,000)	218,000	(28,000)	218,000	(28,000)	218,000				
17	Provision for Deferred Income Taxes (410.1)	234, 272	65,554,273	35,290,423	37,811,971	25,482,888	61,156,390	34,851,659	4,397,883	438,764		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	75,944,509	49,230,048	43,200,509	26,868,094	73,324,690	47,656,893	2,619,819	1,573,155		
19	Investment Tax Credit Adj. - Net (411.4)	266	(2,541,588)	(42,704)	(2,521,794)	(21,352)	(2,524,432)	(25,150)	(17,156)	(17,554)		
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)			10		10		10				
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
24.1	(Less) Gains from Disposition of Environmental Credits (411.11)											
24.2	Losses from Disposition of Environmental Credits (411.12)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24.2)		324,106,318	502,457,774	220,929,335	238,639,130	277,650,165	436,970,083	46,456,153	65,487,691		
27	Net Util Oper Inc (Enter Tot line 2 less 25)		251,030,768	61,779,572	72,096,839	28,096,085	237,740,615	51,706,439	13,290,153	10,073,133		
28	Other Income and Deductions											
29	Other Income											
30	Nonutilty Operating Income											
31	Revenues From Merchandising, Jobbing and Contract Work (415)											
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)											
33	Revenues From Nonutility Operations (417)		24,284	266,508	12,142	144,818						
34	(Less) Expenses of Nonutility Operations (417.1)		(402,148)	1,770	(142,553)	888						
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119	(1,338)	(1,292)	(660)	(657)						
37	Interest and Dividend Income (419)		6,674,169	5,732,597	2,698,346	2,880,893						
38	Allowance for Other Funds Used During Construction (419.1)		53,416,934	19,426,740	28,311,251	9,826,897						
39	Miscellaneous Nonoperating Income (421)		1,400,286	471,960	1,241,481	244,339						
40	Gain on Disposition of Property (421.1)		36,251	26,418	16,354	16,354						
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		61,952,734	25,921,161	32,421,467	13,111,756						
42	Other Income Deductions											

43	Loss on Disposition of Property (421.2)		3,543									
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		130,452	34,380	63,735	7,860						
46	Life Insurance (426.2)		211,246									
47	Penalties (426.3)		(328,936)	36,806	511	2,683						
48	Exp. for Certain Civic, Political & Related Activities (426.4)		46,615	593,404	15,171	351,533						
49	Other Deductions (426.5)		(58,330)	1,159,315	(364,151)	737,502						
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		4,590	1,823,905	(284,734)	1,099,578						
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	92,688	117,547	9,543	37,489						
53	Income Taxes-Federal (409.2)	262	1,728,062	(2,240,895)	896,431	(2,076,326)						
54	Income Taxes-Other (409.2)	262										
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	1,146,783		1,146,783							
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272										
57	Investment Tax Credit Adj.-Net (411.5)		200,159,979		41,486,450							
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		203,127,512	(2,123,348)	43,539,207	(2,038,837)						
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		(141,179,368)	26,220,604	(10,833,006)	14,051,015						
61	Interest Charges											
62	Interest on Long-Term Debt (427)		59,912,347	36,000,987	32,656,522	18,041,588						
63	Amort. of Debt Disc. and Expense (428)		873,692	776,688	425,762	388,037						
64	Amortization of Loss on Reaquired Debt (428.1)		464,204	464,204	232,102	232,102						
65	(Less) Amort. of Premium on Debt-Credit (429)		145,638	145,638	72,819	72,819						
66	(Less) Amortization of Gain on Reaquired Debt-Credit (429.1)		4,128	4,222	2,064	2,026						
67	Interest on Debt to Assoc. Companies (430)											
68	Other Interest Expense (431)		2,472,604	7,394,729	1,164,617	3,369,181						
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,990,166	5,896,922	9,061,180	2,679,972						
70	Net Interest Charges (Total of lines 62 thru 69)		46,582,915	38,589,826	25,342,940	19,276,091						
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		63,268,485	49,410,350	35,920,893	22,871,009						
72	Extraordinary Items											

73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		63,268,485	49,410,350	35,920,893	22,871,009						

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

STATEMENT OF RETAINED EARNINGS

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

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		414,198,734	368,179,193
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
4.1	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
10.1	Adjustments To Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		63,269,823	49,411,642
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Dividends			
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		477,468,557	417,590,835
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
39.1	Change in Accounting Method of Unbilled Revenue		6,942,000	6,942,000
45	TOTAL Appropriated Retained Earnings (Account 215)		6,942,000	6,942,000

	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		6,942,000	6,942,000
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		484,410,557	424,532,835
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
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)			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

STATEMENT OF CASH FLOWS

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

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	63,268,485	49,410,350
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	87,777,191	73,326,017
5	Amortization of (Specify) (footnote details)		
5.1	Unamortized (Gain) loss on Reacquired Debt	613,970	459,982
5.2	Deferred Energy Costs	23,873,765	36,872,888
8	Deferred Income Taxes (Net)	(9,243,453)	(13,939,625)
9	Investment Tax Credit Adjustment (Net)	197,618,391	(42,704)
10	Net (Increase) Decrease in Receivables	(25,081,538)	3,008,257
11	Net (Increase) Decrease in Inventory	(5,597,759)	(7,123,392)
12	Net (Increase) Decrease in Allowances and Environmental Credits Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(241,679,550)	(68,367,112)
14	Net (Increase) Decrease in Other Regulatory Assets	1,527,058	28,057,173
15	Net Increase (Decrease) in Other Regulatory Liabilities	(11,369,821)	(3,430,078)
16	(Less) Allowance for Other Funds Used During Construction	53,416,934	19,426,740
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	Net Increase (Decrease) in Other Liabilities	81,533,390	15,824,942
18.2	Net Increase (Decrease) in Accrued Taxes and Interest	11,713,131	2,678,230
18.3	Net (Increase) Decrease in Prepayments	(43,930,462)	16,550,101
18.4	Net (Increase) Decrease in Other Assets	4,146,984	(5,253,844)
18.5	Net (Increase) Decrease in Regulatory Asset for Pension Plan	(5,653,386)	(459,694)
18.6	Change in Pension and Benefit Assets/Liabilities	(4,309,135)	(1,202,178)
18.7	Net (Increase) Decrease in Accumulated Other Comprehensive Income	30,673	23,203

22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	71,821,000	106,965,776
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(765,602,571)	(540,936,674)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	9	1,770
30	(Less) Allowance for Other Funds Used During Construction	(53,416,934)	(19,426,740)
31	Other (provide details in footnote):		
31.1	Non Cash Changes to Utility Plant		
31.2	Customer Advances for Construction	90,175,877	27,347,942
31.3	Contributions in Aid of Construction	(71,156,866)	8,778,849
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(693,166,617)	(485,381,373)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	(235,479)	
39	Investments in and Advances to Assoc. and Subsidiary Companies	1,338	1,292
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances and Environmental Credits Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Proceeds from Sale of Utility Assets		
53.2	Proceeds from Sale of Utility Assets	4,891,090	
53.3	Proceeds from Other Investments		
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(688,509,668)	(485,380,081)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		

61	Long-Term Debt (b)	600,000,000	
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Contributions from parent	490,000,000	395,000,000
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
67.1	Net (repayments of) proceeds from Notes Payable to Associated Companies		
70	Cash Provided by Outside Sources (Total 61 thru 69)	1,090,000,000	395,000,000
72	Payments for Retirement of:		
73	Long-term Debt (b)	(410,250,000)	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Payments for Finance Lease Obligations	(4,713,438)	(4,165,059)
76.2	Deferred Financing and Debt Issuance Costs	(6,457,903)	(716,522)
76.3	Payments for Notes Payable to Associated Companies		
76.4	CIAC Refundable Dollars	65,283,918	
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	733,862,577	390,118,419
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	117,173,909	11,704,114
88	Cash and Cash Equivalents at Beginning of Period	9,993,172	24,390,140
90	Cash and Cash Equivalents at End of Period	127,167,081	36,094,254

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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 1 of Berkshire Hathaway Energy Company's ("BHE") Quarterly Report on Form 10-Q for the period ended June 30, 2026 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").

The preparation of the unaudited 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 unaudited Financial Statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited Financial Statements. Note 2 of Notes to Financial Statements included in Sierra Pacific's Annual Report on Form 10-K for the year ended December 31, 2025, describes the most significant accounting policies used in the preparation of the unaudited Financial Statements. There have been no significant changes in Sierra Pacific's accounting policies or its assumptions regarding significant accounting estimates during the six-month period ended June 30, 2026.

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.

Summary of Significant accounting policies

In November 2024, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") No. 2024-03, Income Statement—Reporting Comprehensive Income—Expense Disaggregation Disclosures Subtopic 220-40, "Disaggregation of Income Statement Expenses" which addresses requests from investors for more detailed information about certain expenses and requires disclosure of the amounts of purchases of inventory, employee compensation, depreciation and intangible asset amortization included in each relevant expense caption presented on the income statement. This guidance, as clarified in ASU 2025-01, is effective for annual reporting periods beginning after December 15, 2026, and interim reporting periods beginning after December 15, 2027. Early adoption is permitted and should be applied on a prospective basis, however retrospective application is permitted. Sierra Pacific is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

In December 2025, the FASB issued ASU No. 2025-10, Government Grants Topic 832, "Accounting for Government Grants Received by Business Entities" which establishes accounting for government grants received by an entity, including guidance for a grant related to an asset and a grant related to income. This guidance also requires, consistent with current disclosure requirements, that an entity provide disclosures including the nature of the government grant received, the accounting policies used to account for the grant, and significant terms and conditions of the grant. This guidance is effective for interim and annual reporting periods beginning after December 15, 2028. Early adoption is permitted and can be applied using either a modified prospective approach, a modified retrospective approach or a retrospective approach. Sierra Pacific is currently evaluating the impact of adopting this guidance on its Financial Statements and disclosures included within Notes to Financial Statements.

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 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	
	June 30, 2026	December 31, 2025
Cash (131)	$ 121	$ (8)
Temporary cash investments (136)	3	13
Total cash and cash equivalents	124	5
Restricted cash and cash equivalents (128)	3	5
Total cash and cash equivalents and restricted cash and cash equivalents	$ 127	$ 10

Property, Plant and Equipment, Net

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

	Depreciable Life	As of	
		June 30, 2026	December 31, 2025
Utility plant:			
Generation	25 - 70 years	$ 1,862	$ 1,413
Transmission	50 - 76 years	1,385	1,321
Electric distribution	20 - 76 years	2,378	2,298
Electric intangible plant and other	5 - 65 years	197	189
Natural gas distribution	35 - 70 years	614	591
Natural gas intangible plant and other	5 - 65 years	19	19
Common other	5 - 65 years	475	461
Utility plant		6,930	6,292
Accumulated depreciation and amortization		(2,285)	(2,296)
		4,645	3,996
Construction work-in-progress		2,143	2,060
Property, plant and equipment, net		$ 6,788	$ 6,056

Recent Financing Transactions

Junior Subordinated Debt

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%.

Credit Facilities

In June 2026, Sierra Pacific amended its existing $400 million secured credit facility expiring in June 2028. The amendment extended the expiration date to June 2029 and amended certain provisions of the existing credit agreement.

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 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. For current federal and state income taxes, Sierra Pacific had a net receivable from BHE of $121 million and $— million as of June 30, 2026 and December 31, 2025, respectively. Sierra Pacific received net cash refunds for federal income taxes from BHE of $70 million and made net cash payments for federal income tax to BHE of $30 million for the six-month periods ended June 30, 2026 and 2025, respectively.

A reconciliation of the federal statutory income tax rate to the effective income tax rate applicable to income before income tax expense (benefit) is as follows (amounts in millions):

	Three-Month Periods Ended June 30,				Six-Month Periods Ended June 30,			
	2026		2025		2026		2025	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
U.S federal statutory income tax rate	$ 7	21.0 %	$ 6	21.0 %	$ 13	21.0 %	$ 12	21.0 %
Energy-related tax credits	(2)	(7.0)	—	—	(2)	(3.8)	—	—
Effects of ratemaking[(1)]	(8)	(22.5)	(3)	(9.9)	(13)	(20.8)	(6)	(9.6)
Effective income tax rate	$ (3)	(8.5)%	$ 3	11.1 %	$ (2)	(3.6)%	$ 6	11.4 %

(1) Effects of ratemaking is primarily attributable to activity associated with excess deferred income taxes.

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. Amounts attributable to Sierra Pacific were allocated from NV Energy based upon the current, or in the case of retirees, previous, employment location. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates. Net periodic benefit costs not included in regulated rates are included in accumulated other comprehensive loss, net.

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

	As of	
	June 30, 2026	December 31, 2025
Qualified Pension Plan -		
Other assets	$ 75	$ 72
Non-Qualified Pension Plans:		
Other current liabilities	(1)	(1)
Other long-term liabilities	(5)	(5)
Other Postretirement Plans -		
Other assets	5	2

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.

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	Current Liabilities	Other Long-term Liabilities	Total
As of June 30, 2026				
Not designated as hedging contracts[(1)] :				
Commodity liabilities	$ —	$ (9)	$ (5)	$ (14)
As of December 31, 2025				
Not designated as hedging contracts[(1)] :				
Commodity assets	$ 1	$ —	$ —	$ 1
Commodity liabilities	—	(8)	(4)	(12)
Total derivative - net basis	$ 1	$ (8)	$ (4)	$ (11)

(1) Sierra Pacific's commodity derivatives not designated as hedging contracts are included in regulated rates. As of June 30, 2026 net regulatory asset of $14 million was recorded related to the net derivative liability of $14 million. As of December 31, 2025, a net regulatory asset of $11 million was recorded to the net derivative liability of $11 million.

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

	Unit of Measure	June 30, 2026	December 31, 2025
Electricity purchases	Megawatt hours	1	1
Natural gas purchases	Decatherms	75	75

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 June 30, 2026, 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 $— million as of June 30, 2026, and $1 million December 31, 2025, 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			
	Level 1	Level 2	Level 3	Total
As of June 30, 2026:				
Assets:				
Money market mutual funds	$ 156	—	—	156
Investment funds	1	—	—	1
	$ 157	$ —	$ —	$ 157
Liabilities - commodity derivatives	$ —	$ —	$ (14)	$ (14)
As of December 31, 2025:				
Assets:				
Commodity derivatives	$ —	$ —	$ 1	$ 1
Money market mutual funds	14	—	—	14
Investment funds	1	—	—	1
	$ 15	$ —	$ 1	$ 16
Liabilities - commodity derivatives	$ —	$ —	$ (12)	$ (12)

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 June 30, 2026, and 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.

Sierra Pacific's investments in money market mutual funds and investment funds are stated at fair value. When available, a readily observable quoted market price or net asset value of an identical security in an active market is used to record the fair value.
The following table reconciles the beginning and ending balances of Sierra Pacific's commodity derivative assets and liabilities measured at fair value on a recurring basis using significant Level 3 inputs (in millions):

	Three-Month Periods Ended June 30,		Six-Month Periods Ended June 30,	
	2026	2025	2026	2025
Beginning balance	$ (15)	$ (19)	$ (11)	$ (13)
Changes in fair value recognized in regulatory assets	—	(3)	(4)	(10)
Settlements	1	—	1	1
Ending balance	$ (14)	$ (22)	$ (14)	$ (22)

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

	As of June 30, 2026		As of December 31, 2025	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Long-term debt	$ 2,156	$ 2,152	$ 1,972	$ 1,967

Commitments and Contingencies

Environmental Laws and Regulations

Sierra Pacific is subject to federal, state and local laws and regulations regarding climate change, renewable portfolio standards, air and water quality, emissions performance standards, coal combustion byproduct disposal, hazardous and solid waste disposal, protected species and other environmental matters that have the potential to impact Sierra Pacific's current and future operations. Sierra Pacific believes it is in material compliance with all applicable laws and regulations.

Accrual for Customer Refunds

Sierra Pacific's accrual in connection with customer refunds arising from regulatory proceedings, reflecting its commitment to transparency and regulatory compliance, was $14 million as of June 30, 2026 and December 31, 2025. Sierra Pacific filed an Offer of Compromise with the PUCN in January 2026 to settle the regulatory proceedings, inclusive of the amount accrued in 2025, that was accepted by the PUCN in February 2026. Refunds were made in July 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 revenue from contracts with customers ("Customer Revenue") by line of business, with further disaggregation of retail by customer class (in millions):

	Three-Month Periods Ended June 30,					
	2026			2025		
	Electric	Natural Gas	Total	Electric	Natural Gas	Total
Customer Revenue:						
Retail:						
Residential	$ 88	$ 14	$ 102	$ 80	$ 15	$ 95
Commercial	87	4	91	83	5	88
Industrial	70	2	72	56	2	58
Other	1	1	2	—	1	1
Total fully bundled	246	21	267	219	23	242
Distribution only service	2	—	2	2	—	2
Total retail	248	21	269	221	23	244
Wholesale, transmission and other	13	(3)	10	13	—	13
Total Customer Revenue	261	18	279	234	23	257
Other revenue	1	—	1	1	—	1
Total operating revenue	$ 262	$ 18	$ 280	$ 235	$ 23	$ 258

	Six-Month Periods Ended June 30,					
	2026			2025		
	Electric	Natural Gas	Total	Electric	Natural Gas	Total
Customer Revenue:						
Retail:						
Residential	$ 177	$ 37	$ 214	$ 173	$ 47	$ 220
Commercial	159	13	172	156	18	174
Industrial	122	4	126	104	6	110
Other	2	1	3	2	1	3
Total fully bundled	460	55	515	435	72	507
Distribution only service	4	—	4	4	—	4
Total retail	464	55	519	439	72	511
Wholesale, transmission and other	32	—	32	31	—	31
Total Customer Revenue	496	55	551	470	72	542
Other revenue	1	—	1	1	—	1
Total operating revenue	$ 497	$ 55	$ 552	$ 471	$ 72	$ 543

Supplemental Cash Flow Disclosures

The summary of supplemental cash flow disclosures as of and for the quarter ended June 30, is as follows (in millions):

	2026	2025
Supplemental disclosure of cash flow information:		
Interest paid, net of amounts capitalized	$ 41	$ 39
Supplemental disclosure of non-cash investing and financing transactions:		
Accruals related to property, plant and equipment additions	44	181
Right-of use assets obtained in exchange for lease liabilities	12	5

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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		(632,593)					(632,593)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value		(93,875)					(93,875)		
4	Total (lines 2 and 3)		(93,875)					(93,875)	49,410,350	49,316,475
5	Balance of Account 219 at End of Preceding Quarter/Year		(726,468)					(726,468)		
6	Balance of Account 219 at Beginning of Current Year		(726,468)					(726,468)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value		30,673					30,673		
9	Total (lines 7 and 8)		30,673					30,673	63,268,485	63,299,158
10	Balance of Account 219 at End of Current Quarter/Year		(695,795)					(695,795)		

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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

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

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	6,900,642,169	5,795,201,585	632,769,021				472,671,563
4	Property Under Capital Leases	124,706,765	124,706,765					
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	7,025,348,934	5,919,908,350	632,769,021				472,671,563
9	Leased to Others							
10	Held for Future Use	30,865,739	30,400,145	465,594				
11	Construction Work in Progress	2,142,786,491	2,079,340,560	(2,754,859)				66,200,790
12	Acquisition Adjustments	(1,280,102)	(1,280,102)					
13	Total Utility Plant (8 thru 12)	9,197,721,062	8,028,368,953	630,479,756				538,872,353
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,507,514,573	1,996,059,882	259,448,602				252,006,089
15	Net Utility Plant (13 less 14)	6,690,206,489	6,032,309,071	371,031,154				286,866,264
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,240,359,571	1,951,006,424	248,901,940				40,451,207
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	264,901,224	42,993,822	10,352,520				211,554,882
22	Total in Service (18 thru 21)	2,505,260,795	1,994,000,246	259,254,460				252,006,089
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							

26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation	2,253,778	2,059,636	194,142				
29	Amortization							
30	Total Held for Future Use (28 & 29)	2,253,778	2,059,636	194,142				
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,507,514,573	1,996,059,882	259,448,602				252,006,089

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

Electric Plant In Service and Accum Provision For Depr by Function

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

Line No.	Item (a)	Plant in Service Balance at End of Quarter (b)	Accumulated Depreciation And Amortization Balance at End of Quarter (c)
1	Intangible Plant	58,515,616	43,003,062
2	Steam Production Plant	639,058,085	457,613,325
3	Nuclear Production Plant		
4	Hydraulic Production - Conventional		
5	Hydraulic Production - Pumped Storage		
6	Solar Production Plant	64,126,323	39,355,331
7	Wind Production Plant		
8	Other Renewable Production Plant		
9	Other Production	676,624,658	321,413,083
10	Transmission	1,370,769,799	386,801,182
11	Distribution	2,356,945,354	694,249,548
12	Regional Transmission and Market Operation		
13	Energy Storage Plant	492,513,735	9,633,882
14	General	136,648,015	41,930,833
15	TOTAL (Total of lines 1 through 14)	5,795,201,585	1,994,000,246

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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	Switch - Hot Pot	702	1865500		
3	NVE Dodge Flatt - BESS Charging for 200 MW	1,196	1865500		
4	Switch - Naniwa DNR	10,167	1865500	30,000	1865500
5	NVE Mira Loma 120 kV (Northsys)	3,616	1865500		
6	NVPM White Pine Solar (Solar & Battery)-DNR	3,596	1865500		
7	NVPM Winston Solar (PV & Grid Charge BESS)-DNR	668	1865500		
8	NVPM Sleepy Orange (PV & BESS)-DNR	414	1865500		
9	NVPM DNR-Rose of Snowville 20MW (Northsys)	3,844	1865500		
10	NVPM DNR-Stony Point 20MW (Northsys)	2,523	1865500		
11	NVPM DNR-Pumpernickel 20MW (Northsys)	2,523	1865500		
12	NVPM DNR-Trexler 20MW (Northsys)	2,102	1865500		
13	NVPM DNR-Big Smoky 20MW (Northsys)	1,401	1865500		
14	NVPM DNR-Baltazor 25MW (Northsys)	2,820	1865500		
15	NVPM DNR-Whirlwind 30MW (Northsys)	3,136	1865500		
16	NVPM DNR-Dixie Valley West 35MW (Northsys)	3,030	1865500		
17	NVPM DNR-McGee 25MW (Northsys)	3,038	1865500		
18	NVPM DNR-Excelsior 25MW (Northsys)	2,547	1865500		
19	NVPM DNR-Mason 25MW (Northsys)	2,124	1865500		
20	NVPM DNR-Trego Grid - BESS Charging 200MW (Northsys)	4,906	1865500		
21	NVPM DNR-Fort Churchill 11 and 12 440MW (Northsys)	9,826	1865500		
22	NVPM DNR-Fort Churchill 3 through 10 400MW (Northsys)	10,400	1865500		
23	NVPM DNR-Fort Churchill 15 and 16 440MW (Northsys)	7,631	1865500		
24	NVPM DNR-Fort Churchill 13 and 14 440MW (Northsys)	8,401	1865500		

25	NVPM DNR-Hot Pot Solar and Storage 350MW (Northsys)	13,903	1865500		
26	NVPM DNR-Iron Point Solar and Storage 250MW (Northsys)	14,319	1865500		
27	NVE Bannock 120 kW (Northsys)	3,868	1865500		
28	NVPM DNR-Fishsprings - BESS Charging 100MW (Northsys)	2,071	1865500		
29	NVPM DNR-Winston Solar Grid - BESS Charging 400MW (Northsys)	4,207	1865500		
20	Total	128,979		30,000	
21	**Generation Studies**				
22	Company OI Cluster Restudy	2,026	1865500		
23	Company OJ Cluster Restudy	1,690	1865500		
24	Company LU MMA	1,084	1865500		
25	Company GU MMA	1,477	1865500		
26	Company PQ Cluster Restudy	2,250	1865500		
27	Company PR Cluster Restudy	1,877	1865500		
28	Company PK Cluster Restudy	2,250	1865500		
29	Company 25-00404 Cluster Study	1,773	1865500		
30	Company 25-00405 Cluster Restudy	1,413	1865500		
31	Company 25-00406 Cluster Study	2,915	1865500		
32	Company 25-00407 Cluster Restudy	1,501	1865500		
33	Company 25-00408 Cluster Restudy	1,413	1865500		
34	Company 25-00409 Cluster Study	2,915	1865500		
35	Company 25-00410 Cluster Study	2,218	1865500		
36	Company 25-00411 Cluster Study	2,129	1865500		
37	Company 25-00412 Cluster Study	2,915	1865500		
38	Company 25-00394 Cluster Study	6,996	1865500		
39	Company 25-00392 Cluster Study	1,428	1865500		
40	Company 25-00391 Cluster Study	1,082	1865500		
41	Company 25-00389 Cluster Restudy	1,631	1865500		
42	Company 25-00416 Cluster Restudy	2,463	1865500		
43	Company 25N-SG3 Cluster Study	4,760	1865500		
44	Company 25N-SG4 Cluster Study	4,811	1865500		
45	Company HM MMA	857	1865500		
46	Company HD MMA	503	1865500	10,000	1865500
47	Company 25-00431 Cluster Restudy	11,855	1865500		
48	Company 25-00401 Cluster Restudy	25,546	1865500		
49	Company 25-00386 Cluster Study	15,422	1865500		

50	Company 25-00420 Cluster Restudy	20,503	1865500		
51	Company 25-00395 Cluster Restudy	21,060	1865500		
52	Company 25-00427 Cluster Study	23,284	1865500		
53	Company 25-00426 Cluster Restudy	15,241	1865500		
54	Company 25-00419 Cluster Restudy	15,889	1865500		
55	Company 25-00430 Cluster Restudy	16,524	1865500		
56	Company JK MMA	1,307	1865500	10,000	1865500
57	Company NVE-00435 Cluster Study	10,217	1865500		
58	Company QN Optional Study	3,551	1865500	10,000	1865500
59	Company 25-00418 Cluster Study	28,415	1865500		
60	Company NB Provisional Interconnection Study	10,025	1865500		
61	Company JI MMA	1,015	1865500		
39	Total	276,231		30,000	
40	Grand Total	405,210		60,000	

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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 Written off During Quarter/Year Account Charged (d)	CREDITS Written off During the Period Amount (e)	Balance at end of Current Quarter/Year (f)
1	[a] Refer to footnote for Dkt Nos and Amort period					
2	[b] Incremental Rate Case Expenses	6,061,944	768,400	254, 419, 928	666,542	6,163,802
3	PG&E Intertie	120,175		566	9,231	110,944
4	[c] Flexible Prepayment Program	3,045,165				3,045,165
5	Piñon Pine Combined Cycle	4,977,636		407	392,971	4,584,665
6	[d] Cancelled Major Projects	6,421,538				6,421,538
7	ON Line Expense Deferral	7,452,126		407	531,550	6,920,576
8	Net Metering Rate Difference	3,924,870	105	440-4	472,376	3,452,599
9	Deferred Plant Operating Costs	21,165,734	5,007,190	407	6,218,429	19,954,495
10	Merger Goodwill	53,296,811		930	720,988	52,575,823
11	[e] Renewable Energy Programs	(750,079)	1,736,907	254, 557, 908	1,712,152	(725,324)
12	[f] Energy Efficiency Programs		9,542,471	254, 908	9,542,471	
13	[g] Expanded Solar Access Program	915,750	159,665	407	189,179	886,236
14	[h] SB329 Natural Disaster Protection Plan	65,077,763	11,299,844	407	10,815,183	65,562,424
15	[i] Economic Recovery Transportation Electrification Plan	2,425,698	158,861	407	249,073	2,335,486
16	Deferred Risk Management	17,056,317		175, 242/44/54, 555	670,971	16,385,346
17	[j] Equity Component Carry Charges	324,432	165,849	254, 431	9,505	480,776
18	Regulatory Deferred Income Taxes	14,167,507		409, 410, 411	191,655	13,975,852
19	[k] Transportation Electrification Program	1,118,135	32,917	407	122,943	1,028,109
20	[l] Regional Transmission Organization Costs	338,342	6,285			344,627
21	[m] Wildfire Insurance Reallocation	1,733,145	3,188,273			4,921,418
44	TOTAL	208,873,009	32,066,767		32,515,219	208,424,557

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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	See other FN
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	See other FN
12	Energy Efficiency Programs	24-03004/25-02034	See other FN
13	Expanded Solar Access Program	25-02034	See other FN
14	SB329 Natural Disaster Protection Plan	24-03006/25-02032	See other FN
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
21	Wildfire Insurance Reallocation	25-02016	See other FN

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.

(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.

(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

This regulatory asset represents land which does not amortize.

(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.

(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.

(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.

(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Prior period balances are being amortized, while current charges are also being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.

(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

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.

(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
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.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Charges are being deferred. Amortization period and treatment of current charges to be determined in a future regulatory proceeding.
(m) 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) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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 Account Credited (c)	DEBITS Amount (d)	Credits (e)	Balance at End of Current Quarter/Year (f)
1	[(a)] Refer to footnote for Dkt. Nos. and Amort. period					
2	Tracy Combined Cycle	2,500,255	407	36,061		2,464,194
3	[(b)] Tracy Units 1 & 2 Net Book Value	2,082,317				2,082,317
4	Net Energy Metering	1,419,899	456	55,608		1,364,291
5	Earning Sharing Mechanism	27,421	407	4,570		22,851
6	PUCN Disallowed Costs	11,132,726	Various	200,464		10,932,262
7	Energy Efficiency/Renewable Programs	12,887,944	182	2,996,194		9,891,750
8	Temporary Renewable Energy Program	13,313,523	144, 440-4	2,954,091	4,161,666	14,521,098
9	Equity Component Carry Charges	2,169,560	419	312,705	21,679	1,878,534
10	Risk Management	295,839	175	4,810		291,029
11	Deferred Tax Unamortized ITC	42,408,417	190	401,710	10,759,403	52,766,110
12	Regulatory Deferred Income Taxes	173,931,943	182	17,467,369	121,541	156,586,115
13	ON Line Temporary Rider Overcollection	675,063	407	112,510		562,553
14	Gain on Property Sale	98,124	421	16,354		81,770
15	Deferred Fuel & Purchased Power	34,859,790	557	12,822,083	23,352,334	45,390,041
16	Gas Programs Overcollection	1,286,094	407, 887	214,349		1,071,745
41	TOTAL	299,088,915		37,598,878	38,416,623	299,906,660

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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 D sallowed 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	ON Line Temporary Rider Overcollection	24-02026	10/2024 - 09/2027
14	Gain on Property Sale	Various	12/2023 - 11/2026
15	Deferred Fuel & Purchased Power	Various	Various
16	Gas Programs Overcollection	24-02027	10/2024 - 09/2027

(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

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

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

Electric Operating Revenues

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of $250,000 or greater in a footnote for accounts 451, 456, and 457.2.
6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
9. Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	[(a)]179,745,543		[(f)]1,273,298			
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	[(b)]163,480,056		[(g)]1,524,130			
5	Large (or Ind.) (See Instr. 4)	134,353,120		1,673,194			
6	(444) Public Street and Highway Lighting	[(c)]1,953,825		[(h)]4,173			
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	479,532,544		4,474,795			
11	(447) Sales for Resale	19,039,871		281,307			
12	TOTAL Sales of Electricity	498,572,415		4,756,102			
13	(Less) (449.1) Provision for Rate Refunds	(624,005)					
14	TOTAL Revenues Before Prov. for Refunds	499,196,420		4,756,102			
15	Other Operating Revenues						
16	(450) Forfeited Discounts	266,566					
17	(451) Miscellaneous Service Revenues	[(d)]766,199					
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	75,012					
20	(455) Interdepartmental Rents						

21	(456) Other Electric Revenues	[a]1,631,276						
22	(456.1) Revenues from Transmission of Electricity of Others	13,455,307						
23	(457.1) Regional Control Service Revenues							
24	(457.2) Miscellaneous Revenues							
25	Other Miscellaneous Operating Revenues							
26	TOTAL Other Operating Revenues	16,194,360						
27	TOTAL Electric Operating Revenues	515,390,780						

Line12, column (b) includes $ 29,508,965 of unbilled revenues.
Line12, column (d) includes 94,556 MWH relating to unbilled revenues

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

FOOTNOTE DATA

(a) Concept: ResidentialSales

Unmetered Sales		**Revenue**
440 Overhead Lighting Service - Residential	$	218,880

(b) Concept: SmallOrCommercialSalesElectricOperatingRevenue

Unmetered Sales		**Revenue**
442 Overhead Lighting Service - Commercial	$	262,958
442 Wireless Communication Service		1,913
Total	$	264,871

(c) Concept: PublicStreetAndHighwayLighting

Unmetered Sales		**Revenue**
444 Street Lights	$	1,953,825

(d) Concept: MiscellaneousServiceRevenues

Description		**Amount**
Misc. Serv Revenue - Service Charges	$	766,199
Remaining Misc Revenue Under $250,000 Threshold		—
Total	$	766,199

(e) Concept: OtherElectricRevenue

Description		**Amount**
Other Electric Revenue - CIAC Amortization and Gross-Ups	$	2,329,559
Regulatory Amortizations		(900,797)
Remaining Other Revenue Under $250,000 Threshold		202,514
Total	$	1,631,276

(f) Concept: MegawattHoursSoldResidentialSales

Unmetered Sales	**MWH**
440 Overhead Lighting Service - Residential	647

(g) Concept: MegawattHoursSoldSmallOrCommercial

Unmetered Sales	**MWH**
442 Overhead Lighting Service - Commercial	722
442 Wireless Communication Service	21
Total	743

(h) Concept: MegawattHoursSoldPublicStreetAndHighwayLighting

Unmetered Sales	**MWH**
444 Street Lights	4,173

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1					
2					
3					
4					
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38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

ELECTRIC PRODUCTION, OTHER POWER SUPPLY EXPENSES, TRANSMISSION AND DISTRIBUTION EXPENSES

Report Electric production, other power supply expenses, transmission, regional market, and distribution expenses through the reporting period.

Line No.	Account (a)	Year to Date Quarter (b)
1	1. POWER PRODUCTION AND OTHER SUPPLY EXPENSES	
2	Steam Power Generation - Operation (500-509)	28,148,535
3	Steam Power Generation – Maintenance (510-515)	3,960,469
4	Total Power Production Expenses - Steam Power	32,109,004
5	Nuclear Power Generation – Operation (517-525)	
6	Nuclear Power Generation – Maintenance (528-532)	
7	Total Power Production Expenses - Nuclear Power	
8	Hydraulic Power Generation – Operation (535-540.1)	
9	Hydraulic Power Generation – Maintenance (541-545.1)	
10	Total Power Production Expenses - Hydraulic Power	
10.1	Solar Generation – Operation (558.1-558.5)	61,944
10.2	Solar Generation – Maintenance (558.6-558.12)	402,778
10.3	Total Power Production Expenses - Solar	464,722
10.4	Wind Generation – Operation (558.13-558.17)	
10.5	Wind Generation – Maintenance (558.18-558.24)	
10.6	Total Power Production Expenses - Wind	
10.7	Other Renewable Generation – Operation (559.1-559.5)	4,785
10.8	Other Renewable Generation – Maintenance (559.6-559.16)	
10.9	Total Power Production Expenses – Other Renewable	4,785
11	Other Power Generation – Operation (546-550.1)	42,220,789
12	Other Power Generation – Maintenance (551-554.1)	5,716,292
13	Total Power Production Expenses - Other Power	47,937,081
14	Other Power Supply Expenses	
15	(555) Purchased Power	141,977,716
15.1	(555.1) Power Purchased for Storage Operations	
15.2	(555.2) Bundled Environmental Credits	
15.3	(555.3) Unbundled Environmental Credits	

16	(556) System Control and Load Dispatching	
17	(557) Other Expenses	34,172,041
18	Total Other Power Supply Expenses (line 15-17)	176,149,757
19	Total Power Production Expenses (Total of lines 4, 7, 10, 10.3, 10.6, 10.9, 13 and 18)	256,665,349
20	2. TRANSMISSION EXPENSES	
21	Transmission Operation Expenses	
22	(560) Operation Supervision and Engineering	37,179
24	(561.1) Load Dispatch-Reliability	
25	(561.2) Load Dispatch-Monitor and Operate Transmission System	849,414
26	(561.3) Load Dispatch-Transmission Service and Scheduling	456,486
27	(561.4) Scheduling, System Control and Dispatch Services	
28	(561.5) Reliability, Planning and Standards Development	
29	(561.6) Transmission Service Studies	
30	(561.7) Generation Interconnection Studies	
31	(561.8) Reliability, Planning and Standards Development Services	187,324
32	(562) Station Expenses	46,490
33	(563) Overhead Lines Expenses	383,489
34	(564) Underground Lines Expenses	
35	(565) Transmission of Electricity by Others	181,659
36	(566) Miscellaneous Transmission Expenses	4,630,331
37	(567) Rents	3,532,888
38	(567.1) Operation Supplies and Expenses (Non-Major)	
39	TOTAL Transmission Operation Expenses (Lines 22 - 38)	10,305,260
40	Transmission Maintenance Expenses	
41	(568) Maintenance Supervision and Engineering	
42	(569) Maintenance of Structures	
43	(569.1) Maintenance of Computer Hardware	13,476
44	(569.2) Maintenance of Computer Software	(84,604)
45	(569.3) Maintenance of Communication Equipment	
46	(569.4) Maintenance of Miscellaneous Regional Transmission Plant	
47	(570) Maintenance of Station Equipment	288,892
48	(571) Maintenance of Overhead Lines	419,810
49	(572) Maintenance of Underground Lines	449
50	(573) Maintenance of Miscellaneous Transmission Plant	

51	(574) Maintenance of Transmission Plant	
52	TOTAL Transmission Maintenance Expenses (Lines 41 – 51)	638,023
53	Total Transmission Expenses (Lines 39 and 52)	10,943,283
54	3. REGIONAL MARKET EXPENSES	
55	Regional Market Operation Expenses	
56	(575.1) Operation Supervision	
57	(575.2) Day-Ahead and Real-Time Market Facilitation	
58	(575.3) Transmission Rights Market Facilitation	
59	(575.4) Capacity Market Facilitation	
60	(575.5) Ancillary Services Market Facilitation	
61	(575.6) Market Monitoring and Compliance	
62	(575.7) Market Facilitation, Monitoring and Compliance Services	
63	Regional Market Operation Expenses (Lines 55 - 62)	
64	Regional Market Maintenance Expenses	
65	(576.1) Maintenance of Structures and Improvements	
66	(576.2) Maintenance of Computer Hardware	
67	(576.3) Maintenance of Computer Software	(1,437,383)
68	(576.4) Maintenance of Communication Equipment	
69	(576.5) Maintenance of Miscellaneous Market Operation Plant	
70	Regional Market Maintenance Expenses (Lines 65-69)	(1,437,383)
71	TOTAL Regional Control and Market Operation Expenses (Lines 63,70)	(1,437,383)
71.1	4. ENERGY STORAGE EXPENSES	
71.2	Energy Storage Operation Expenses (577.1-577.5)	47,547
71.3	Energy Storage Maintenance Expenses (578.1-578.7)	1,211,581
71.4	Total Energy Storage Expenses (Lines 71.2 and 71.3)	1,259,128
72	5. DISTRIBUTION EXPENSES	
73	Distribution Operation Expenses (580-589)	12,905,185
74	Distribution Maintenance Expenses (590-598)	5,863,927
75	Total Distribution Expenses (Lines 73 and 74)	18,769,112

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

Electric Customer Accts, Service, Sales, Admin and General Expenses

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)
-	Operation	
1	(901-905) Customer Accounts Expenses	4,782,301
2	(907-910) Customer Service and Information Expenses	6,038,070
3	(911-917) Sales Expenses	(364,159)
4	9. ADMINISTRATIVE AND GENERAL EXPENSES	
5	Operation	
6	(920) Administrative and General Salaries	9,953,619
7	(921) Office Supplies and Expenses	2,088,866
8	(Less) (922) Administrative Expenses Transferred-Credit	2,288,522
9	(923) Outside Services Employed	8,057,651
10	(924) Property Insurance	312,155
11	(925) Injuries and Damages	34,643,234
12	(926) Employee Pensions and Benefits	3,224,223
13	(927) Franchise Requirements	
14	(928) Regulatory Commission Expenses	4,000,186
15	(929) (Less) Duplicate Charges-Cr.	36
16	(930.1) General Advertising Expenses	10,917
17	(930.2) Miscellaneous General Expenses	1,713,541
18	(931) Rents	4,209,344
19	TOTAL Operation (Total of lines 6 thru 18)	65,925,178
20	Maintenance	
21	(935) Maintenance of General Plant	977,619
21.1	(935.1) Maintenance of Computer Hardware	236,415
21.2	(935.2) Maintenance of Computer Software	3,143,240
21.3	(935.3) Maintenance of Communication Equipment	81,623
21.4	TOTAL Maintenance (Enter Total of lines 21 thru 21.3)	4,438,897
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21.4)	70,364,075

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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

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

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY: Megawatt Hours Received (i)	TRANSFER OF ENERGY: Megawatt Hours Delivered (j)	REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS: Demand Charges ($) (k)	Energy Charges ($) (l)	Other Charges ($) (m)	Total Revenues ($) (k+l+m) (n)
1	AMOR IX	NV Energy Marketing	[a] PacifiCorp East	LFP	V1, 1,7	NORTHSYS	GON.PAV		44,140	44,140		148,200	[d] 5,100	153,300
2	AMOR IX	Various	Various	AD	V1, 1,7	Various	Various						[e] 24,403	24,403
3	Altop Energy Trading LLC	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		385	385		2,287	[f] 46	2,333
4	Altop Energy Trading LLC	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		2,001	2,001		6,663	[g] 240	6,903
5	Altop Energy Trading LLC	Idaho Power Company	Los Angeles Department of Water and Power	SFP	V1, 1,8	M345	GON.IPP		2,400	2,400		8,000	[h] 280	8,280
6	Altop Energy Trading LLC	Various	Various	AD	V1, 1,8	Various	Various					14,663	[i] 520	15,183
7	AMPRENEW OFFTAKE I LLC	Idaho Power Company	[b] CAISO	LFP	V1, 1,7	M345	SUMMIT120		4,414	4,414		14,820	[j] 510	15,330
8	ALBERTAEX, L.P.	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		496	496		2,424	[k] 60	2,484
9	ALBERTAEX, L.P.	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		475	475		2,822	[l] 57	2,879
10	ALBERTAEX, L.P.	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		50	50		297	[m] 6	303
11	ALBERTAEX, L.P.	Various	Various	AD	V1, 1,8	Various	Various					5,543	[n] 123	5,666
12	Avangrid Power LLC	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		68	68		260	[o] 8	268
13	Avangrid Power LLC	Various	Various	AD	V1, 1,8	Various	Various					260	[p] 8	268
14	Bonneville Power Administration	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV		135	135		460	[q] 16	476

15	Bonneville Power Administration	Various	Various	AD	V1, 1,8	Various	Various					(101)	[r](2)	(103)
16	Coral Power	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120		4,896	4,896		19,040	[s]571	19,611
17	Coral Power	Pacificorp East	CAISO	NF	V1, 1,8	REDB	SUMMIT120		68	68		404	[t]8	412
18	Coral Power	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		50	50		297	[u]6	303
19	Coral Power	Bonneville Power Administration	CAISO	NF	V1, 1,8	HILLTOP345	SUMMIT120		50	50		167	[v]6	173
20	Coral Power	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		114	114		380	[w]14	394
21	Coral Power	Various	Various	AD	V1, 1,8	Various	Various					380	[x]14	394
22	Deseret Generation and Transmission	Various	Various	AD	V1, 1,8	Various	Various					(4,918)	[y](99)	(5,017)
23	Dynasty Power Inc	CAISO	Idaho Power Company	SFP	V1, 1,8	SILVERPEAK55	M345		4,056	4,056		16,380	[z]473	16,853
24	Dynasty Power Inc	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120		4,176	4,176		17,400	[aa]487	17,887
25	Dynasty Power Inc	Bonneville Power Administration	PacifiCorp East	SFP	V1, 1,8	HILLTOP345	GON.PAV		48	48		200	[ab]6	206
26	Dynasty Power Inc	CAISO	Idaho Power Company	NF	V1, 1,8	SILVERPEAK55	M345		50	50		297	[ac]6	303
27	Dynasty Power Inc	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		359	359		1,600	[ad]43	1,643
28	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		891	891		4,267	[ae]107	4,374
29	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP		200	200		666	[af]24	690
30	Dynasty Power Inc	Pacificorp East	Idaho Power Company	NF	V1, 1,8	REDB	M345		25	25		149	[ag]3	152
31	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		30	30		100	[ah]4	104
32	Dynasty Power Inc	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		309	309		1,269	[ai]37	1,306
33	Dynasty Power Inc	Bonneville Power Administration	NV Energy Marketing	NF	V1, 1,8	HILLTOP345	NORTHSYS		354	354		2,103	[aj]42	2,145
34	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1, 1,8	MEAD230	NORTHSYS		812	812		4,823	[ak]97	4,920
35	Dynasty Power Inc	Idaho Power Company	NV Energy Marketing	NF	V1, 1,8	M345	NORTHSYS		374	374		2,216	[al]45	2,261
36	Dynasty Power Inc	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		254	254		1,509	[am]30	1,539
37	Dynasty Power Inc	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SILVERPEAK55		12	12		71	[an]1	72
38	Dynasty Power Inc	Various	Various	AD	V1, 1,8	Various	Various					11,486	[ao]230	11,716
39	Energy Keepers Inc	Pacificorp East	Idaho Power Company	NF	V1, 1,8	REDB	M345		2	2		7		7
40	Energy Keepers Inc	Various	Various	AD	V1, 1,8	Various	Various					67,865	[ap]2,336	70,201
41	Guzman Energy LLC	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		894	894		4,736	[aq]107	4,843
42	Guzman Energy LLC	CAISO	Idaho Power Company	NF	V1, 1,8	SUMMIT120	M345		50	50		297	[ar]6	303
43	Guzman Energy LLC	Various	Various	AD	V1, 1,8	Various	Various					(2,376)	[as](48)	(2,424)
44	Idaho Power Company	NV Energy Marketing	PacifiCorp East	NF	V1, 1,8	NORTHSYS	GON.PAV		4,110	4,110		20,446	[at]493	20,939

45	MAG Energy Solutions Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		200	200		666	24	690
46	MAG Energy Solutions Inc	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		585	585		2,118	70	2,188
47	MAG Energy Solutions Inc	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		25	25		83	3	86
48	MAG Energy Solutions Inc	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120		9,984	9,984		40,300	1,165	41,465
49	MAG Energy Solutions Inc	Various	Various	AD	V1, 1,8	Various	Various					(31,226)	(1,084)	(32,310)
50	Ormat Technologies Inc	NV Energy Marketing	Los Angeles Department of Water and Power	LFP	V1, 1,8	NORTHSYS	GON.IPP		44,140	44,140		148,200	5,100	153,300
51	Ormat Technologies Inc	Various	Various	AD	V1, 1,8	Various	Various					572,212	43,696	615,908
52	Phillips 66 Energy Trading LLC	Pacificorp East	Idaho Power Company	LFP	V1, 1,7	GON.PAV	M345		110,350	110,350		370,500	12,750	383,250
53	Phillips 66 Energy Trading LLC	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV		50	50		297	6	303
54	Phillips 66 Energy Trading LLC	Various	Various	AD	V1, 1,8	Various	Various					(15,381)	3,985	(11,396)
55	Patua Acquistion Company	NV Energy Marketing	Bonneville Power Administration	LFP	V1, 1,8	NORTHSYS	HILLTOP345		41,933	41,933		140,790	4,845	145,635
56	Patua Acquistion Company	Various	Various	AD	V1, 1,8	Various	Various						4,288	4,288
57	Pacificorp	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	REDB	HILLTOP345		10,171	10,171		45,967	1,221	47,188
58	Pacificorp	Pacificorp East	Bonneville Power Administration	NF	V1, 1,8	GON.PAV	HILLTOP345		1,859	1,859		9,998	223	10,221
59	Pacificorp	Various	Various	AD	V1, 1,8	Various	Various					(16,572)	(327)	(16,899)
60	Pacific Gas & Electric Company	NV Energy Marketing	CAISO	NF	V1, 1,8	NORTHSYS	SUMMIT120		8	8		27	1	28
61	Pacific Gas & Electric Company	Various	Various	AD	V1, 1,8	Various	Various					27	1	28
62	Plumas-Sierra Rural Electric Cooperative	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	MARBLE60		105	105		624	13	637
63	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		5,703	5,703		28,319	680	28,999
64	Powerex	Los Angeles Department of Water and Power	PacifiCorp East	NF	V1, 1,8	GON.IPP	GON.PAV		72	72		428	9	437
65	Powerex	Los Angeles Department of Water and Power	Bonneville Power Administration	NF	V1, 1,8	GON.IPP	HILLTOP345		572	572		3,398	69	3,467
66	Powerex	Arizona Public Service	Idaho Power Company	NF	V1, 1,8	NAVAJO500	M345		9	9		53	1	54
67	Powerex	Bonneville Power Administration	PacifiCorp East	NF	V1, 1,8	HILLTOP345	GON.PAV		60	60		356	7	363
68	Powerex	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345		3,456	3,456		14,400	403	14,803
69	Powerex	Various	Various	AD	V1, 1,8	Various	Various					(70,813)	(1,481)	(72,294)
70	Rainbow Energy Marketing Corporation	Western Area Power Administration, Lower Colorado Region	PacifiCorp East	NF	V1, 1,8	MEAD230	GON.PAV		84	84		499	10	509
71	Rainbow Energy Marketing Corporation	Pacificorp East	PacifiCorp East	NF	V1, 1,8	REDB	GON.PAV		224	224		1,331	27	1,358
72	Rainbow Energy Marketing Corporation	Idaho Power Company	PacifiCorp East	NF	V1, 1,8	M345	GON.PAV		490	490		2,911	59	2,970
73	Rainbow Energy Marketing Corporation	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		340	340		2,020	41	2,061

74	Rainbow Energy Marketing Corporation	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		4	4		24		24
75	Rainbow Energy Marketing Corporation	Pacificorp East	Idaho Power Company	NF	V1, 1,8	GON.PAV	M345		1,170	1,170		6,869	(bx)140	7,009
76	Rainbow Energy Marketing Corporation	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120		2,544	2,544		10,600	(by)297	10,897
77	Rainbow Energy Marketing Corporation	Pacificorp East	CAISO	SFP	V1, 1,8	GON.PAV	SUMMIT120		3,360	3,360		14,000	(bz)392	14,392
78	Rainbow Energy Marketing Corporation	Various	Various	AD	V1, 1,8	Various	Various					6,869	(ca)140	7,009
79	Seattle City Light	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		180	180		599	(cb)22	621
80	Seattle City Light	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		90	90		300	(cc)11	311
81	Seattle City Light	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		1	1		3		3
82	Southern California Edison	CAISO	CAISO	NF	V1, 1,8	SUMMIT120	SILVERPEAK55		520	520		2,750	(cd)62	2,812
83	The Energy Authority	CAISO	Idaho Power Company	SFP	V1, 1,8	SILVERPEAK55	M345		312	312		1,300	(ce)36	1,336
84	The Energy Authority	Idaho Power Company	CAISO	SFP	V1, 1,8	M345	SUMMIT120		25	25		83	(cf)3	86
85	The Energy Authority	Los Angeles Department of Water and Power	Idaho Power Company	SFP	V1, 1,8	GON.IPP	M345		240	240		1,000	(cg)28	1,028
86	The Energy Authority	CAISO	Idaho Power Company	SFP	V1, 1,8	SUMMIT120	M345		1,728	1,728		7,200	(ch)202	7,402
87	The Energy Authority	Pacificorp East	Bonneville Power Administration	SFP	V1, 1,8	GON.PAV	HILLTOP345		4,414	4,414		14,820	(ci)510	15,330
88	The Energy Authority	CAISO	Idaho Power Company	NF	V1, 1,8	SILVERPEAK55	M345		10	10		33	(cj)1	34
89	The Energy Authority	Los Angeles Department of Water and Power	Idaho Power Company	NF	V1, 1,8	GON.IPP	M345		1,034	1,034		4,928	(ck)124	5,052
90	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		1,016	1,016		3,652	(cl)122	3,774
91	The Energy Authority	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		738	738		2,729	(cm)89	2,818
92	The Energy Authority	Western Area Power Administration, Lower Colorado Region	CAISO	NF	V1, 1,8	MEAD230	SUMMIT120		403	403		2,394	(cn)48	2,442
93	The Energy Authority	Pacificorp East	Los Angeles Department of Water and Power	NF	V1, 1,8	REDB	GON.IPP		120	120		400	(co)14	414
94	The Energy Authority	Western Area Power Administration, Lower Colorado Region	Los Angeles Department of Water and Power	NF	V1, 1,8	MEAD230	GON.IPP		100	100		333	(cp)12	345
95	The Energy Authority	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SILVERPEAK55		15	15		50	(cq)2	52
96	The Energy Authority	Various	Various	AD	V1, 1,8	Various	Various					7,146	(cr)182	7,328
97	TEC Energy Inc	Western Area Power Administration, Lower Colorado Region	Idaho Power Company	NF	V1, 1,8	MEAD230	M345		105	105		624	(cs)13	637
98	TEC Energy Inc	Various	Various	AD	V1, 1,8	Various	Various					149	(ct)3	152
99	TransAlta Energy Marketing	Idaho Power Company	CAISO	NF	V1, 1,8	M345	SUMMIT120		44	44		261	(cu)5	266
100	TransAlta Energy Marketing	Idaho Power Company	Los Angeles Department of Water and Power	NF	V1, 1,8	M345	GON.IPP		100	100		333	(cv)12	345

101	TransAlta Energy Marketing	Various	Various	AD	V1, 1,8	Various	Various					333	[cw]12	345
102	Tenaska Power Services	Western Area Power Administration, Lower Colorado Region	NV Energy Marketing	NF	V1, 1,8	MEAD230	NORTHSYS		160	160		533	[cx]19	552
103	Tenaska Power Services	Various	Various	AD	V1, 1,8	Various	Various					(1,267)	[cy](31)	(1,298)
104	VITOL Inc	Pacificorp East	CAISO	NF	V1, 1,8	REDB	SUMMIT120		2	2		7		7
105	West Point RNG	Idaho Power Company	CAISO	LFP	V1, 1,8	M345	SUMMIT120		4,414	4,414		14,820	[cz]510	15,330
106	Morgan Stanley Capital Group Inc	Various	Various	AD	V1, 1,7	Various	Various					152,742	[da]4,987	157,729
107	ON Line Allocation from SPP	Various	Various	AD	V1, 1,7	Various	Various					86,740	[db]2,820	89,560
108	Star Peak Geothernal	Various	Various	AD	V1, 1,7	Various	Various					13,760	[dc]2,739	16,499
109	Various Customers	Unknown	Unknown	OS	V1-7,8	Various	Various	0					[dd]5,423	5,423
110	Various Customers	Unknown	Unknown	AD	V1-7,8	Various	Various	0	0	0		[c](25,830)		(25,830)
111	Barrick GoldStrike	Shell Energy North America	Barrick GoldStrike	FNO	V1	M345	Barrick	465	0	0		1,171,220	[de]213,861	1,385,081
112	BPA For Harney	Bonneville Power Administration	Harney Electric	FNO	V1	Hilltop345	Northsys	78	0	0		290,763	[df]42,179	332,942
113	BPA For Wells WREC	Bonneville Power Administration	Wells Rural Electric	FNO	V1	Hilltop345	Northsys	187				461,482	[dg]66,930	528,412
114	Caesars Entertainment North	Various	Caesars Entertainment	FNO	V1	M345	Northsys	14	0	0		36,709	[dh]5,342	42,051
115	City Of Fallon	Utah Associated Municipal Power Services	City Of Fallon	FNO	V1	Gonder.Pav	Fallon	46				131,523	[di]53,681	185,204
116	Mt. Wheeler Power NITS	Deseret Generation and Transmission Cooperative	Mt. Wheeler Power	FNO	V1	Gonder.Pav	Mt. Wheeler	223				669,804	[dj]104,756	774,560
117	Newmont NITS	Shell Energy North America	Nevada Gold Mines	FNO	V1	M345	Newmont	364				938,930	[dk]360,769	1,299,699
118	Peppermill	Various	Peppermill	FNO	V1	M345	Northsys	20				54,273	[dl]7,873	62,146
119	Switch-North	Various	Switch-North	FNO	V1	M345	Northsys	193				487,479	[dm]70,697	558,176
120	Truckee Donner PUD	Northern California Power Agency	Truckee Donner PUD	FNO	V1	Gon.IPP	Truckee Donner	54				101,927	[dn]22,227	124,154
35	TOTAL							1,644	330,017	330,017		6,304,788	1,079,493	7,384,281

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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.

(g) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(h) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(i) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Out of period adjustment. Timing of accrual.

(j) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(k) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(l) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(m) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(n) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Out of period adjustment. Timing of accrual.

(o) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Ancillary service provided.

(p) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Out of period adjustment. Timing of accrual.

(q) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(r) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(s) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(t) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(u) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(v) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(w) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(x) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(y) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(z) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(aa) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ab) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ac) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ad) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ae) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ag) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ah) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ai) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(aj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ak) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(al) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(am) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(an) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ao) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(ap) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(aq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ar) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(as) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(at) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(au) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(av) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(aw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ax) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ay) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(az) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

(ba) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(bb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(be) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(bg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bi) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(bj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(bl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bo) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(br) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.

(bs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(bt) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(by) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(bz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ca) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cb) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ce) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cf) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ch) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ci) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(ck) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cn) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(co) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
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(cp) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cq) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cr) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cs) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(ct) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cu) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cv) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cw) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cx) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(cy) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Out of period adjustment. Timing of accrual.
(cz) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Ancillary service provided.
(da) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(db) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.

(dc) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Pursuant to Nevada Commission, an allocator is used to allocate revenue from Nevada Power Company. Allocator is based on ON Line usage.
(dd) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Schedule 1 A transactions due to participation in CAISO Energy Imbalance Market.
(de) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(df) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dg) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dh) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(di) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dj) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dk) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dl) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dm) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers
Network transmission service under the Open Access Transmission Tariff Volume 1.
(dn) 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) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) 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.
4. In column (c) 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 (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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33					
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36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47					
48					
49					
40	TOTAL				

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

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

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY: MegaWatt Hours Received (c)	TRANSFER OF ENERGY: MegaWatt Hours Delivered (d)	EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS: Demand Charges ($) (e)	Energy Charges ($) (f)	Other Charges ($) (g)	Total Cost of Transmission ($) (h)
1	Bonneville Power Administration	LFP					[b]5,472	5,472
2	[a] Nevada Power Company	OS					[c]69,619	69,619
3	Wells Rural Electric Company	OS			1,100		[d]2,371	3,471
	TOTAL				1,100		77,462	78,562

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) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

Deprec, Depl and Amort of Elec Plant (403,403.1,404,and 405) (except Amortization of Acquisition Adjustments)

1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.

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			1,919,236		1,919,236
2	Steam Production Plant	3,426,256				3,426,256
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
5.1	Solar Production Plant	704,691				704,691
5.2	Wind Production Plant					
5.3	Other Renewable Production Plant					
6	Other Production Plant	9,938,318				9,938,318
7	Transmission Plant	12,479,932				12,479,932
8	Distribution Plant	28,137,520				28,137,520
9	General Plant	2,366,925				2,366,925
9.1	Energy Storage Plant	5,947,568				5,947,568
10	Common Plant-Electric	3,188,011	(39)	9,761,936		12,949,908
11	TOTAL	66,189,221	(39)	11,681,172		77,870,354

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchase Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
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21					
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37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

Monthly Peak Loads and Energy 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 (MWH) (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	Monthly Peak Megawatts (See Instr. 4) (d)	Monthly Peak Day of Month (e)	Monthly Peak Hour (f)
	NAME OF SYSTEM: SPPCO TRANSMISSION SYSTEM					
1	January	555,256	9,660	1,438	27	8
2	February	668,988	4,864	1,695	27	9
3	March	763,239	5,134	1,658	4	12
4	Total for Quarter 1	1,987,483	19,658			
5	April	805,069	6,614	1,485	7	9
6	May	751,264	6,610	1,686	11	16
7	June	895,308	24,352	2,184	16	18
8	Total for Quarter 2	2,451,641	37,576			
9	July					
10	August					
11	September					
12	Total for Quarter 3					
41	Total					

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: SPPCO TRANSMISSION SYSTEM									
1	January	2,145	27	8	1,438	486	221			
2	February	2,348	27	9	1,695	432	221			
3	March	2,421	4	12	1,658	542	221			
4	Total for Quarter 1				4,791	1,460	663			
5	April	2,223	7	9	1,485	517	221			
6	May	2,493	11	16	1,686	586	221			
7	June	2,999	16	18	2,184	594	221			
8	Total for Quarter 2				5,355	1,697	663			
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total				10,146	3,157	1,326			

Name of Respondent: Sierra Pacific Power Company, d/b/a NV Energy	This report is: (1) ☑ An Original (2) ☐ A Resubmission	Date of Report: 08/27/2026	Year/Period of Report End of: 2026/ Q2

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

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