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**24-12016**

**Public Utilities Commission of Nevada  
Electronic Filing**

**Submitted: 4/8/2025 12:59:41 PM**

Reference: 9ea92bae-e190-4b40-9ffc-f5fe2f903bda

Payment Reference: 40-9ffc-f5fe2f903bda

Filed For: Staff Counsel Division

In accordance with NRS Chapter 719,  
this filing has been electronically signed and filed  
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**PUBLIC UTILITIES COMMISSION OF NEVADA**  
**Docket No. 24-12016**

**Prepared Direct Testimony of**  
**Andrew S. Greene Jr., CPA, CFE on behalf of the**  
**Regulatory Operations Staff**

**1. Q. Please state your name, occupation, and business address.**

A. My name is Andrew Greene. I am a Regulatory Accountant for the Regulatory Operations Staff ("Staff") of the Public Utilities Commission of Nevada ("Commission"). My business address is 9075 West Diablo Drive, Suite 250, Las Vegas, Nevada 89148.

**2. Q. Does Attachment ASG-1 summarize your professional background?**

A. Yes, it does.

**3. Q. What is the purpose of your testimony?**

A. The purpose of my testimony is to provide Staff's recommendations regarding the Joint Application of Nevada Power Company d/b/a NV Energy ("Nevada Power") and Sierra Pacific Power Company d/b/a NV Energy ("Sierra," and together with Nevada Power, "NV Energy") for approval of their First Amendment to the Joint Natural Disaster Protection Plan ("NDPP"). Specifically, I address NV Energy's amended request for approval of new labor resources required to implement the Plan's existing scope of work, titled the "Labor Resource Plan for Approved Programs."<sup>1</sup>

**4. Q. What are your recommendations to the Commission regarding the issue(s) outlined in Q&A 3?**

A. I recommend that the Commission:

- 1) Order NV Energy to include the Labor Resource Plan for Approved Programs operations, maintenance, administrative, and general ("OMAG") costs (as specified in this docket) in the appropriate future general rate application(s); and
- 2) Order NDPP annual budgets to be tracked within the NDPP status reports and

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<sup>1</sup> Refiled Application, Introduction at 18 of 336, Labor Resource Plan for Approved Programs at 22 of 336, and Table 1. NV Energy Proposed OMAG First Amendment Request at 21 of 336.

any identified overages within the programs to be deemed ineligible to receive carry.

**I. Recommendation No. 1: Order NV Energy to include the Labor Resource Plan for Approved Programs OMAG costs (as specified in this docket) in the appropriate future general rate application(s).**

**5. Q. Please summarize NV Energy’s labor resource request in this 1<sup>st</sup> Amendment of NDPP (2024-2026).**

A. NV Energy’s Labor Resource Plan for Approved Programs seeks additional labor in the amount of 46 positions to support the scope and scale of already approved NDPP programs.<sup>2</sup> NV Energy explains these additional positions are needed to ensure timely implementation of the programs already approved in the existing Plan.<sup>3</sup> Additionally, NV Energy cites to the concerns raised in the Commission’s recent findings regarding the administration of fire agency vegetation management work in Docket No. 24-03006.<sup>4</sup>

**6. Q. Did NV Energy accurately identify the number of positions in its initial filing?**

A. No. Only after several rounds of discovery and repeated concerns raised by Staff and BCP over approximately two months did NV Energy submit an errata filing to clear up the confusion regarding the additional 46 positions (rather than the initially proposed 31).<sup>5</sup>

**7. Q. Why is NV Energy requesting additional internal labor resources within the first year of the 2<sup>nd</sup> NDPP Triennial Plan (2024-2026)?**

A. According to the Application, these positions are needed to implement the existing approved NDPP initiatives, and the “requested positions will be funded using existing budgets” approved by the Commission in the existing NDPP.<sup>6</sup>

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<sup>2</sup> See Refiled Application at 24 and 34 of 336.

<sup>3</sup> *Id.* at 19 of 336.

<sup>4</sup> *Id.*

<sup>5</sup> See ASG-2.

<sup>6</sup> See Refiled Application at 19 of 336.

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2 **8. Q. Does the Labor Resource Plan for Approved Programs represent a new program,**  
3 **activity, or investment?**

4 A. No. The people needed to implement approved programs are not programs, activities or  
5 investments. The Labor Resource Plan for Approved Programs is part of the OMAG  
6 that should be recovered in the normal course of business. This is consistent with the  
7 Commission's expressed intent that the new regulation, LCB File No. R181-24, moves  
8 us away from regulatory asset treatment and instead treats NDPP expenses as normal  
9 course of business expenses in general rate filings.<sup>7</sup>

10 Also, Mr. Murray's Testimony discussing incremental NDPP Programs does not  
11 include the Labor Resources Plan for Approved Programs. Mr. Murray's Q&A 11 only  
12 claims that some of the labor resources are incremental for the new NDPP-dedicated  
13 personnel to implement distribution automation and hazard awareness desk operators.

14 With respect to the remaining 31 positions in the Labor Resources Plan for  
15 Approved Programs, Mr. Murray's prepared direct testimony consistently points to the  
16 vegetation management program required to implement the NDPP to justify the need  
17 for additional labor resources.<sup>8</sup> These programs are already part of the normal course of  
18 business for NV Energy. Ms. Howard has testified how NDPP has become a significant  
19 operation for NV Energy.<sup>9</sup> As indicated in the internal audit report, NDPP requires  
20 coordination between legal, supply chain management, the financial business support  
21 team, NDPP dedicated personnel and "other stakeholder departments **as necessary**"  
22 (emphasis added) for program implementation and support.<sup>10</sup> As determined by the  
23 Commission, vegetation management and inspections and corrections have always been  
24 integral to NV Energy's normal course of business (for safety and wildfire  
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27 <sup>7</sup> Docket No. 19-06009, Transcript at 510 (Sept. 20, 2024).

<sup>8</sup> See Prepared Direct Testimony of Jesse Murray at Q&A 9 and 10.

<sup>9</sup> See Prepared Direct Testimony of Danyale Howard at Q&A 10, page 8, lines 8 – 21.

28 <sup>10</sup> See Docket No. 24-03006, NDPP Fire Agencies Transactions (Project 23-SP6), Internal Audit Report at 13, (March 6, 2024) (emphasis added).

prevention).<sup>11</sup> Accordingly, these OMAG costs must be included as part of a future GRC.

9. **Q. Does Staff agree there is a need for additional labor resources in the normal course of business?**

A. Staff does not challenge NV Energy's statement that additional labor resources might be needed. However, these additional resources are not appropriate for inclusion in an NDPP Amendment. Instead, NV Energy can hire necessary staff to implement the already-approved NDPP Programs and prove reasonableness and prudence in an appropriate GRC.

10. **Q. Does Staff have concerns with NV Energy's explanation that the internal audit report provides support for the positions listed in the Labor Resources Plan to satisfy programs that should already have been implemented during the first year of the 2<sup>nd</sup> NDPP Triennial Plan (2024-2026)?**

A. Yes. The Direct Testimony of Danyale Howard cites to the internal audit that was performed (at the directive of the Commission) which "indicated a need for additional resources."<sup>12</sup> The internal audit report (required by the Commission) made five recommendations and deemed all five as only medium risk-internal control issues. Mr. Murray and Ms. Howard were the documented process owner and manager (respectively) tasked with resolving 4 of the 5 recommendations listed in the audit report.

However, in responding to the audit report, neither Mr. Murray nor Ms. Howard documented or listed a need for additional labor resources to remediate the medium risk-internal control issues.<sup>13</sup> Additionally, all five responses had target resolution due dates

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<sup>11</sup> See Docket No. 22-03006, Commission's Final Order at Para. 72. (October 11, 2022).

<sup>12</sup> See Prepared Direct Testimony of Danyale Howard at Q&A 10.

<sup>13</sup> See generally Docket No. 24-03006, NDPP Fire Agencies Transactions (Project 23-SP6), Internal Audit Report (March 6, 2024).

no later than May 2024 and indicated that coordination with already established internal NV Energy departments would remedy the issues identified.<sup>14</sup>

Further, Mr. Murray states that the “NDPP-dedicated implementation and oversight resources did not grow commensurately to meet the demand of executing the program.”<sup>15</sup>

**11. Q. Does Staff have any demonstrative examples of what NDPP rates would be without the additional labor resource costs?**

A. Yes. Please see ASG-3 which demonstrates that excluding NV Energy’s labor resource plan costs reduces the anticipated 2025 NDPP rates by **\$0.00008** and **\$0.00047** for Nevada Power and Sierra, respectively. ASG-4 demonstrates that excluding NV Energy’s labor resource plan costs reduces the proposed 2026 NDPP rates by **\$0.00011** and **\$0.00067** for Nevada Power and Sierra, respectively.

**12. Q. What is your final recommendation regarding the additional labor resource costs?**

A. I recommend that the Commission Order NV Energy to include the Labor Resource Plan for Approved Programs OMAG costs (as specified in this docket) in the appropriate future general rate application(s). NV Energy seems amenable to the recommendation based on the response to Staff DR-46 (*See* ASG-5).

**II. Recommendation No. 2: NDPP annual budgets should be tracked within the NDPP status reports and any identified overages within the programs should be deemed ineligible to receive carry.**

**13. Q. Why are you recommending that the annual budgets be monitored?**

A. For the NDPP, NV Energy has repeatedly presented the Commission (and Staff) with one approach but actually ends up doing something different. Consider, for example, each instance NV Energy has increased its estimated costs to the public considerably more than originally forecasted. This pattern began during the first NDPP Rulemaking

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<sup>14</sup> *Id.*

<sup>15</sup> *See* Prepared Direct Testimony of Jesse Murray at Q&A 9.

docket (19-06009) to implement Senate Bill 329 — where NV Energy estimated “that full implementation of the requirements of SB329 w[ould] be approximately \$25 million dollars per year.”<sup>16</sup> However, this instant docket marks an amendment to NV Energy’s second triennial NDPP, and thus far, the Commission has granted approval for spending approximately \$625 million in 6 years (not including the \$8.219 million request presented in this Docket).<sup>17</sup> In other words, NV Energy underestimated NDPP costs by more than a factor of four.

**14. Q. What, if any, presentations in this instant docket are you disputing?**

A. I dispute one presentation in this docket. Mr. Murray attributes part of the 2024 underspend to the need for labor resources;<sup>18</sup> then states the underspend will fund the labor resources requested in the instant filing. He also references tables 5-7 of Exhibit B as evidence. However, in his Q&A 11, he states that “the adjusted labor resource plan will ensure that the Companies can fully execute the **approved** scope of work.”<sup>19</sup> This indicates that NV Energy still intends to spend the 2024 approved budgets — but in 2025.<sup>20</sup> I am not clear on how the same money (the 2024 underspend) can be spent (or budgeted) twice unless the additional labor will reduce the costs of the overall approved scope of work (i.e., doing it more efficiently and effectively).<sup>21</sup> NV Energy has not indicated that this is the case.

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<sup>16</sup> See Docket 19-06009, “Investigation and rulemaking to implement Senate Bill 329” (2019), Comments of Nevada Power Company and Sierra Pacific Power Company at 7, ll. 25-27 (June 26, 2019).

<sup>17</sup> See Docket 22-08001, pg. 1, line 24 (Initial approval of \$239,594,320 for NDPP, Docket 20-02031) + \$8,808,329 (from 1<sup>st</sup> Amendment, Docket 21-03040) + \$30,982,192 (from Docket 22-08001, Order dated January 24, 2023, paragraphs 180 = approximately \$525,000, 181= approximately \$16.45 million & 182 = approximately \$14 million) + \$346,222,807 (from Docket 23-03003 Operations, maintenance & capital expenditures).

<sup>18</sup> See Prepared Direct Testimony of Jesse Murray at Q&A 10.

<sup>19</sup> See Prepared Direct Testimony of Jesse Murray at Q&A 11 (emphasis added).

<sup>20</sup> See Prepared Direct Testimony of Danyale Howard at Q&A 8.

<sup>21</sup> See Prepared Direct Testimony of Jesse Murray at Q&A 11.

1 **15. Q. Has NV Energy provided any calculations to demonstrate that the additional labor**  
2 **resources will result in more efficient work processes and produce cost savings?**

3 A. No. NV Energy has only calculated differences between specific budgetary line items  
4 of the approved 2024-2026 triennial budget in contrast to the 2024-2026 first  
5 amendment forecast.<sup>22</sup>

6 **16. Q. Does Staff agree that there are no additional costs to implement NV Energy's**  
7 **proposed Labor Resource Plan along with other aspects of this amendment filing?**

8 A. No, there may be additional labor expenses to hire and sustain employees in additional  
9 NDPP positions, just as there would be for any increase in labor resources for the utility.  
10 In response to Staff 8 (see ASG-6), NV Energy provided the annual labor resource plan  
11 budget forecast included as cumulative totals in Tables 5-7 of the filing. The difference  
12 between the total 2024-2026 First Amendment Forecast and 2024-2026 Current  
13 (approved) Forecast is \$14,396,234. This is the additional cost to implement NV  
14 Energy's proposed Labor Resource Plan implementation and other aspects of this  
15 amendment filing.

16 **17. Q. Is NV Energy stating it needs additional funding for the resources to implement**  
17 **already approved NDPP Programs?**

18 A. No. NV Energy is not requesting any additional funding for the labor resource plan. The  
19 requested positions will be funded using existing budgets.<sup>23</sup> Neither the labor resource  
20 plan nor the implementation of enhanced fire season protocols require an increase to  
21 approved NDPP budgets.<sup>24</sup>

22 **18. Q. What is your recommendation?**

23 A. I recommend that the Commission hold NV Energy to the statements it has made in this  
24 instant docket. Because NV Energy testified that with the added labor costs the OMAG,  
25 capital spending and current forecast will remain under budget, I recommend that the  
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28 <sup>22</sup> See Refiled Application at 27 of 336.

<sup>23</sup> See Refiled Application at 19 of 336.

<sup>24</sup> Id. at 21 of 336.



1 annual budgets should be tracked within the NDPP status reports and any identified  
2 overages within the programs should be deemed ineligible to receive carry.

3 **19. Q. Please summarize your recommendations.**

4 A. 1) Order NV Energy to include the Labor Resource Plan for Approved Programs  
5 OMAG costs (as specified in this docket) in the appropriate future general rate  
6 application(s); and

7 2) Order NDPP annual budgets to be tracked within the NDPP status reports and  
8 any identified overages within the programs to be deemed ineligible to receive  
9 carry.

10 **20. Q. Does this conclude your testimony?**

11 A. Yes, it does.  
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**ANDREW S. GREENE JR, CPA, CFE**  
**STATEMENT OF QUALIFICATIONS**

I graduated from Indiana State University in September 1998 with a Bachelor of Science Degree, majoring in accounting. I became a Certified Public Accountant in February 2001, and I am licensed as a CPA in the State of Illinois. I also became a Certified Fraud Examiner in July 2004. I am currently a member of the Association of Certified Fraud Examiners.

My work experience is summarized below:

**July 2018 to present**

*Public Utilities Commission of Nevada – Regulatory Accountant*

- Responsible for audits and reviews of public utilities, preparing and filing expert testimony, sponsoring exhibits and reports, and appearing before the Commission on behalf of Staff, review and analysis of general rate case and deferred energy adjustment applications.

**December 2014 to May 2018**

*Las Vegas Sands (Venetian/Palazzo) - Senior Auditor*

- Performed audits of internal controls and procedures to ensure compliance with standards established by the Nevada Gaming Control Board and Nevada Gaming Statutes and Regulations;
- Observed and examined transactions, documents and reports to provide a basis for audit opinions;
- Participated in departmental initiatives and projects under the direction of the Chief Audit Executive or Audit Executive Directors to develop a world-class internal audit function.

**August 2013 to November 2014**

*State of Nevada: Department of Taxation – Auditor II*

- Conducted audits on accounts, records, activities operations and/or internal controls of individuals, business organizations, State agencies or other government jurisdictions subject to State taxations or regulation to ensure compliance with State and Federal rules and regulations or legal requirements to safeguard agency funds.

**October 2009 to October 2012**

*NV Energy - Senior Internal Auditor*

- Performed financial and operational audits on various business functions (O&M and capital budgeting, Supply Chain, Revenue Protection) and verified compliance with general rate case orders.

**July 2007 to September 2009**

*Citadel Broadcasting Corporation – Senior Internal Auditor*

- Performed field audits on broadcasting markets nationwide to ensure adherence to GAAP revenue recognition principles and SOX 404 and 302.

# NV Energy

## RESPONSE TO INFORMATION REQUEST

DOCKET NO:	24-12016	REQUEST DATE:	12-20-2024
REQUEST NO:	Staff 06	KEYWORD:	labor resource plan details; benchmarking details; current organization chart, F
REQUESTER:	Shil	RESPONDER:	Howard, Danyale

### REQUEST:

Reference: Labor Resource Plan Details

Question: On page 3 of the amendment filing, it states "...funding request includes FTE labor resources to implement the existing approved NDPP initiatives."

(1) Please provide benchmarking details on the labor resources for both applicable BHE affiliates and other utilities with similar NDPP or wildfire risk profile.

(2) Please provide a current NDPP organization chart with brief job description for each team member and an updated NDPP organization chart that includes both current and proposed labor resources requested in this amendment filing with their job descriptions.

(3) In Section 2.1 of the filing, it States "...personnel requested in the labor resource plan also reflect the transition of this work to 'normal course of business'...." Please describe if there will be any changes to the labor resources in Electric Delivery and other business units across the Companies because of the 31 full-time equivalent positions requested in this filing. If yes, please describe those changes and provide triennial budgetary impact for each business unit as attributable to those changes.

(4) Please provide a revised version of Table 4 that includes both existing and new positions for the NDPP organization. Please include the budget for each position in the same table.

Please contact Percy Lucban (plucban@puc.nv.gov) or Gaurav Shil (gshil@puc.nv.gov) if there are any questions related to any data request in this batch.

**RESPONSE CONFIDENTIAL (yes or no):** No

**ATTACHMENT CONFIDENTIAL (yes or no):** No

**TOTAL NUMBER OF ATTACHMENTS:** Three (Zipped)

**RESPONSE:**

1. NV Energy is not in possession of benchmarking details on the labor resources for BHE affiliates or other utilities.

2. 24-12016 - Staff 06 – Attach 01 shows the current NV Energy organization starting at Jesse Murray, Senior Vice President. An updated organizational chart of the proposed NDPP department was provided as 24-12016 – Staff 10 – Attach 01.

24-12016 – Staff 06 – Attach 02 lists each new position proposed in this amendment, a total of 46 positions. Five troubleshooters and two electric inspectors will report directly to electric Delivery Operations. Four distribution outage coordinators and one distribution operator will report directly to Grid Ops and Reliability.

3. There will be no changes to labor resources in any other business units across the Companies because of the 46 full-time equivalents.

4. 24-12016 – Staff 06 - Attach 03 includes both existing and new positions for the NDPP organization.

# NV Energy

## RESPONSE TO INFORMATION REQUEST

DOCKET NO:	24-12016	REQUEST DATE:	01-22-2025
REQUEST NO:	Staff 39	KEYWORD:	Dedicated NDPP & Non-NDPP Positions
REQUESTER:	Greene	RESPONDER:	Howard, Danyale (NV Energy)

### REQUEST:

Reference: Staff 6 Attachment 2 & 3

Question: Staff-6 Attachment 3 specifies 31 positions but both Attachment 2 and the Staff-6 response (itself) specify 46 positions. If the non-NDPP positions specified in Staff-6 are also included, please provide a schedule that breaks out dedicated NDPP from non-NDPP employees, as in Staff's assessment, it does not appear that the total number of positions sums to 46 positions. Please explain and reconcile the differences and supplement the response to Staff-6 and its accompanying attachments as needed. Please also update Staff-6 Attach-03 budget details and share the revised version as applicable.

RESPONSE CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

### RESPONSE:

Please refer to 24-12016 - Staff 37 - Attach 01, which includes the information requested.

# NV Energy

## RESPONSE TO INFORMATION REQUEST

DOCKET NO:	24-12016	REQUEST DATE:	01-24-2025
REQUEST NO:	BCP 3-01	KEYWORD:	Staff 6 Amendment
REQUESTER:	BCP	RESPONDER:	Philavanh, ShazzyLynn

### REQUEST:

Reference: Labor Resource Plan Details – Staff 6

Question: Pertaining to the Labor Resource Plan Details and the response provided in Staff 6, please answer the following:

- 1) The response to Staff 6, subpart 3) states (in part), "Attach 02 lists each new position proposed in this amendment, a total of 46 positions," yet the attachment supplied only lists 31 positions and not 46. Please amend this table by adding the 15 missing positions. Please state where each of these new positions can be found in the filing. If they cannot, please explicitly state so and provide corresponding job description information for the 15 new positions.
- 2) Please amend the response to Staff 6, subpart 3), Attachment 03, to include a column for 2024 data (including budget for each position).
- 3) Please amend the response to Staff 6, subpart 3), Attachment 03, to include a column for all data that indicates if the position was vacant or or filled for each year: 2024, 2025, and 2026. Please include the individual's name who filled or fills the position. Please also note that this information is not confidential as it is provided non-confidentially in the Attachments provided in response to Staff 6.
- 4) Please amend the response to Staff 6, subpart 3), Attachment 03, to include a column that rates each new position in its level of priority.
- 5) Please amend the response to Staff 6, subpart 3), Attachment 03, to include a column that indicates if each position is "NDPP Dedicated" or "Non-NDPP Dedicated."

RESPONSE CONFIDENTIAL (yes or no): No

**ATTACHMENT CONFIDENTIAL (yes or no):** No

**TOTAL NUMBER OF ATTACHMENTS:** One (Zipped)

**RESPONSE:**

1. The 15 positions are discussed under section "2.4.1 Personnel to Implement New Initiatives".
2. There is no budget for the 46 positions in 2024 because these positions were not anticipated to be hired in 2024.
3. The 46 positions were all vacant for 2024. See attachment "24-12016 BCP 3-01 - Attach 01" for the estimated quarter and year in which each position may be hired and filled.
4. See attachment "24-12016 BCP 3-01 - Attach 01".
5. See attachment "24-12016 BCP 3-01 - Attach 01".



# NV Energy

## RESPONSE TO INFORMATION REQUEST

DOCKET NO:	24-12016	REQUEST DATE:	01-10-2025
REQUEST NO:	BCP 1-04	KEYWORD:	Direct-5 & 6 Shelton-Patchell 2024-2026 Current Forecast Table
REQUESTER:	BCP	RESPONDER:	Shelton-Patchell, Cary (NV Energy)

### REQUEST:

Reference: NDPP Customer Rate Impacts

Question: Table Shelton-Patchell-Direct-5 and 6 show monthly bill impacts for single family and multi-family customers, which incorporates all 1st amendment requests in the current filing. Please provide a table similar to this table which states all monthly bill impacts for single family and multi-family customers using the "2024-2026 Current Forecast" figures stated in Exhibit B of the First Amendment for the NDPP Plan, Tables 5, 6, and 7. This table should represent forecasted customer bill impacts absent all current amendment requests. Please provide all executable workpapers to support this table.

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: Four (Zipped)

### RESPONSE:

Attachment 24-12016 – BCP 01-04 Attach 01 calculates the rates and Attachment 24-12016 – BCP 01-04 Attach 02 provides the monthly bill impacts based on the "Total 2024-2026 First Amendment Forecast" columns in Tables 5, 6 and 7. These calculations provide the rates and rate impacts of the currently approved NDPP programs and includes the incremental labor required to execute the currently approved NDPP programs.

Attachment 24-12016 – BCP 01-04 Attach 03 calculates the rates and Attachment 24-12016 – BCP 01-04 Attach 04 provides the monthly bill impacts based on the “2024-2026 Current Forecast” columns in Tables 5, 6 and 7. These calculations provide the rates and rate impacts of the currently approved NDPP programs and excludes the incremental labor required to execute the currently approved NDPP programs.

**NV ENERGY**  
**2024-2026 NDPP 1st AMENDMENT**  
**CALCULATION OF NDPP RATE per BCP 01-04 (Attach 03)**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2025**  
**(IN THOUSANDS)**  
**CURRENT FORECAST ONLY - EXCLUDES INCREMENTAL LABOR RESOURCE PLAN**

Ln	(a) Description	(b) Reference	(c) NPC	(d) SPPC	Ln
1					1
2	<b>NDPP OMAG Component</b>				2
3	Total NDPP OMAG Distribution Costs	Pg 5 & 6, Col (o), Ln 56	\$ 9,090	\$ 50,095	3
4	NDPP Allocated OMAG Transmission Costs	Pg 5 & 6, Col (o), Ln 57	791	5,127	4
5					5
6	Total NDPP OMAG Costs		\$ 9,881	\$ 55,222	6
7					7
8	<b>NDPP Capital Component</b>				8
9	Total NDPP Capital Distribution Costs	Pg 5 & 6, Col (o), Ln 42	\$ 3,426	\$ 8,299	9
10	NDPP Allocated Capital Transmission Costs	Pg 5 & 6, Col (o), Ln 43	153	116	10
11					11
12	Total NDPP Capital Costs		\$ 3,579	\$ 8,415	12
13					13
14	<b>Total NDPP Costs for Recovery (Ln 6 + Ln 12)</b>		\$ 13,459	\$ 63,637	14
15					15
16	kWh Sales <sup>(1)</sup>	Pg 7, Col (b) & (c), Ln 4	24,755,031,157	14,929,807,556	16
17					17
18	<b>NDPP per kWh (Ln 14 ÷ Ln 16)</b>		<b>\$ 0.00054</b>	<b>\$ 0.00426</b>	18
19					19
20	<b>2025 NDPP rate per kWh (including Labor Resource Plan)</b>	Table Shelton-Patchell - Direct - 1	\$ 0.00062	\$ 0.00473	20
21					21
22	<b>Change in rates when Labor Resource Plan costs are excluded</b>		<b>\$ (0.00008)</b>	<b>\$ (0.00047)</b>	22
23					23
24	<sup>(1)</sup> Total kWh includes all customers - Retail and DOS, based on forecasted sales				24

**NV ENERGY**  
**2024-2026 NDPP 1st AMENDMENT**  
**CALCULATION OF NDPP RATE per BCP 01-04 (Attach 03)**  
**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2026**  
**(IN THOUSANDS)**  
**CURRENT FORECAST ONLY - EXCLUDES INCREMENTAL LABOR RESOURCE PLAN**

Ln	(a) Description	(b) Reference	(c) NPC	(d) SPPC	Ln
1					1
2	<b>NDPP OMAG Component</b>				2
3	Total NDPP OMAG Distribution Costs	Pg 5 & 6, Col (o), Ln 85	\$ 7,930	\$ 50,854	3
4	NDPP Allocated OMAG Transmission Costs	Pg 5 & 6, Col (o), Ln 86	626	4,320	4
5					5
6	Total NDPP OMAG Costs		\$ 8,556	\$ 55,175	6
7					7
8	<b>NDPP Capital Component</b>				8
9	Total NDPP Capital Distribution Costs	Pg 5 & 6, Col (o), Ln 71	\$ 5,062	\$ 11,855	9
10	NDPP Allocated Capital Transmission Costs	Pg 5 & 6, Col (o), Ln 72	226	166	10
11					11
12	Total NDPP Capital Costs		\$ 5,288	\$ 12,021	12
13					13
14	<b>Total NDPP Costs for Recovery (Ln 6 + Ln 12)</b>		\$ 13,843	\$ 67,195	14
15					15
16	kWh Sales <sup>(1)</sup>	Pg 7, Col (b) & (c), Ln 5	25,257,238,027	16,078,433,449	16
17					17
18	<b>NDPP per kWh (Ln 14 ÷ Ln 16)</b>		<b>\$ 0.00055</b>	<b>\$ 0.00418</b>	18
19					19
20	<b>2026 NDPP rate per kWh (including Labor Resource Plan</b>	Table Shelton-Patchell - Direct - 1	\$ 0.00066	\$ 0.00485	20
21					21
22	<b>Change in rates when Labor Resource Plan costs are excluded</b>		<b>\$ (0.00011)</b>	<b>\$ (0.00067)</b>	22
23					23
24	<sup>(1)</sup> Total kWh includes all customers - Retail and DOS, based on forecasted sales				24

# NV Energy

## RESPONSE TO INFORMATION REQUEST

DOCKET NO:	24-12016	REQUEST DATE:	02-03-2025
REQUEST NO:	Staff 46	KEYWORD:	New Positions Under General Rates
REQUESTER:	Lucban	RESPONDER:	Costello, Brian

### REQUEST:

Reference: Labor Resources

Question: For each of the 31 new positions proposed under the Adjusted Labor Resources Plan and the 15 new positions proposed under Distribution Automation and the Hazard Awareness Desk, please explain whether NV Energy would still hire these positions and include those costs under general rates (e.g. operations and maintenance revenue requirement costs), in each service territory's next rate case, if the Commission were to find that regulatory asset accounting treatment was unnecessary or inappropriate. If not, please explain, and expound on whether NV Energy would seek recovery in a similar fashion with or without requesting regulatory asset treatment and with or without carrying charges in any other regulatory proceeding.

Please contact Percy Lucban with any clarification questions pertaining to the above request.

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

### RESPONSE:

Yes, for the 46 positions in the resource plan, the Companies would proceed with filling the positions and include the costs under general rates if the Commission was to find that regulatory

asset accounting treatment was unnecessary or inappropriate. The Companies believe these resources are critical to the delivery of the NDPP and that past precedent and regulation requires the Companies to seek approval for plan changes, including personnel additions. As such, it was appropriate to include these resources in the plan amendment and defer implementation pending Commission review. The Companies believe these resources are incremental, and as such, the costs should be included for regulatory asset recovery treatment until such time as they can be included in general rates. That said, the Companies believe these resources represent important NDPP advancements, and as such, barring negative input from the Commission on the need for these additions, would begin implementation in 2025 under a general rate strategy if the Commission so desires.

# NV Energy

## RESPONSE TO INFORMATION REQUEST

DOCKET NO:	24-12016	REQUEST DATE:	12-20-2024
REQUEST NO:	Staff 08	KEYWORD:	tables 5, 6, 7 NPC SPPC OMAG, SPPC Capital labor resources; separtate 2024 YTD a
REQUESTER:	Shil	RESPONDER:	Howard, Danyale

### REQUEST:

Reference: Tables 5, 6 and 7

Question: Please provide data included in Tables 5, 6 and 7 of the amendment filing on an annual basis. Please separate 2024 year-to-date actuals from the remaining term in the triennial budget forecast.

Please contact Percy Lucban (plucban@puc.nv.gov) or Gaurav Shil (gshil@puc.nv.gov) if there are any questions related to any data request in this batch.

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: One (Zipped)

### RESPONSE:

24-12016 Staff 08-Attach 01 includes data for Tables 5, 6 and 7 of the amendment on an annual basis. Year-to-date actuals are separated from the remaining term in the triennial budget forecast.

Extension of Table 5

2024 Actual*	2024 Current Forecast				2025 Current Forecast				2026 Current Forecast				Total Triennial Current Forecast [c+d+e]				2024 Forecast Incremental Labor Resource Plan				2025 Forecast Incremental Labor Resource Plan				2026 Forecast Incremental Labor Resource Plan				Total Triennial Labor Cost [g+h+i]				Total 2024 First Amendment Forecast				Total 2025 First Amendment Forecast				Total 2026 First Amendment Forecast				Total Triennial First Amendment Forecast [k+l+m]				2024 Forecast vs. 2024 Actual (Over/Under [k-b])																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												

Extension of Table 6

Sierra Pacific Power - OMAK Currently Approved NPP Programs														
10	2024 Actual*	2024 Current Forecast	2025 Current Forecast	2026 Current Forecast	Total Triennial Current Forecast [c+d+e]	2024 Forecast Incremental Labor Resource Plan	2025 Forecast Incremental Labor Resource Plan	2026 Forecast Incremental Labor Resource Plan	Total Triennial Labor Cost [g+h+i]	Total 2024 First Amendment Forecast	Total 2025 First Amendment Forecast	Total 2026 First Amendment Forecast	Total Triennial First Amendment Forecast [k+l+m]	2024 Forecast vs. 2024 Actual (Over/Under [k-b])
11	4,400,344	5,550,921	5,508,772	4,430,611	15,490,304	0	36,250	36,250	72,500	5,550,921	5,545,022	4,468,651	15,562,804	1,150,577
12	433,671	918,152	1,301,448	1,470,437	3,690,036	0	75,481	75,481	150,963	918,152	1,376,529	1,545,918	3,840,599	484,481
13	1,692,936	2,547,674	3,530,399	3,694,269	9,772,342	0	1,445,841	1,819,415	3,265,256	2,547,674	4,976,240	5,513,884	13,037,598	854,738
14	305,653	360,582	581,235	581,235	1,523,052	0	0	0	0	360,582	581,235	581,235	1,523,052	54,929
15	2,646,948	3,205,625	2,928,172	3,570,678	9,704,476	0	36,250	36,250	72,500	3,205,625	2,964,422	3,606,928	9,776,976	558,677
16	28,891,605	38,853,561	40,679,544	40,735,466	120,268,571	0	2,106,851	2,351,309	4,458,160	38,853,561	42,786,395	43,086,775	124,726,731	9,961,955
17	38,371,157	51,436,514	54,529,570	54,482,696	160,448,761	0	3,700,673	4,318,705	8,019,379	51,436,514	58,230,243	55,801,401	165,468,159	13,055,359
18										SPPC OMAK: Grand Total Budget Increase				
										\$ 8,019,379				
										[Line 17n - Line 17j]				

Extension of Table 7

Sierra Pacific Power - Capital Currently Approved NPP Programs														
19	2024 Actual*	2024 Current Forecast	2025 Current Forecast	2026 Current Forecast	Total Triennial Current Forecast [c+d+e]	2024 Forecast Incremental Labor Resource Plan	2025 Forecast Incremental Labor Resource Plan	2026 Forecast Incremental Labor Resource Plan	Total Triennial Labor Cost [g+h+i]	Total 2024 First Amendment Forecast	Total 2025 First Amendment Forecast	Total 2026 First Amendment Forecast	Total Triennial First Amendment Forecast [k+l+m]	2024 Forecast vs. 2024 Actual (Over/Under [k-b])
20	585	585	3,441	6,882	10,908	0	0	0	0	585	3,441	6,882	10,908	0
21	172,965	367,100	483,449	500,369	1,350,918	0	0	0	0	367,100	483,449	500,369	1,350,918	194,115
22	16,882,175	23,778,752	38,115,937	31,460,275	95,354,964	0	1,924,551	2,458,338	4,382,890	23,778,752	40,050,488	33,918,514	97,747,854	6,886,578
23	17,055,745	24,146,437	38,502,827	31,967,526	94,716,790	0	1,924,551	2,458,338	4,382,890	24,146,437	40,557,378	34,425,655	99,109,560	7,090,692
24										SPPC Capital: Grand Total Budget Increase				
										\$ 4,392,890				
										[Line 23n - Line 23j]				
										NVE Grand Total Budget Increase				
										\$ 14,396,234				
										[Line 5n + Line 18n + Line 24n]				

\* Not final amounts for 2025 cost recovery filling for 2024 expenses.



AFFIRMATION

Pursuant to the requirements of NRS 53.045 and NAC 703.710, ANDREW S. GREENE JR., states that he is the person identified in the foregoing prepared testimony and/or exhibits; that such testimony and/or exhibits were prepared by or under the direction of said person; that the answers and/or information appearing therein are true to the best of his knowledge and belief; and that if asked the questions appearing therein, his answers thereto would, under oath, be the same.

I declare under penalty of perjury that the foregoing is true and correct.

Date: 4-7-2025

  
ANDREW S. GREENE JR.