

-
-
-

26-05007

Public Utilities Commission of Nevada
Electronic Filing

Submitted: 10/6/2026 11:59:14 AM

Reference: 3638e92a-b6cf-4e02-b69e-f38f6241a6f6

Payment Reference: 02-b69e-f38f6241a6f6

Filed For: NPCSPPC

In accordance with NRS Chapter 719,
this filing has been electronically signed and filed
by: /s Caitlin Katzenbach

By electronically filing the document(s),
the filer attests to the authenticity of the electronic signature(s) contained therein.

This filing has been electronically filed and deemed to be signed by an authorized
agent or
representative of the signer(s) and
NPCSPPC

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Nevada Power Company d/b/a NV Energy
Sierra Pacific Power Company d/b/a NV Energy

2026 Joint Triennial Integrated Resource Plan (2027-2046)
Docket No. 26-05007

Prepared Rebuttal Testimony of
Samantha Prest
(Phase II)

**1. Q. PLEASE STATE YOUR NAME, OCCUPATION, BUSINESS ADDRESS
AND PARTY FOR WHOM YOU ARE FILING TESTIMONY.**

A. My name is Samantha Prest. I am a Rate Design and Cost of Service Manager for 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, the “Companies” or “NV Energy”). My business address is 6100 Neil Road in Reno, Nevada. I am filing testimony on behalf of the Companies.

**2. Q. DID YOU PREVIOUSLY SUBMIT TESTIMONY IN THIS PROCEEDING?
PLEASE ALSO DESCRIBE YOUR PARTICIPATION IN PRIOR
PROCEEDINGS.**

A. No. I have most recently provided testimony and testified before the Public Utilities Commission of Nevada (“Commission”) in Sierra’s Energy Supply Agreement (“ESA”) with Coeur Rochester, Inc., Docket No. 24-06011. A complete list of proceedings in which I have provided testimony before this Commission as well as a description of my background and experience is included with my Statement of Qualifications attached as **Exhibit Prest-Rebuttal-1**.

1 **3. Q. WHAT IS THE PURPOSE OF YOUR PREPARED REBUTTAL**
2 **TESTIMONY?**

3 A. I respond to testimony provided by the Regulatory Operations Staff (“Staff”)
4 witnesses Manuel Lopez, Swetha Venkat, and Kimberly Burakowski regarding the
5 Companies’ proposed calculation of the Customer-Specific Generation Charge
6 (“CSGC”) included in the form Large Load Electric Service Agreement
7 (“LLESA”). The Companies’ witnesses Janet Wells and Misha Pascal discuss other
8 aspects of the form LLESA in their respective rebuttal testimonies.
9

10 **4. Q. ARE YOU SPONSORING ANY EXHIBITS?**

11 A. Yes, I am sponsoring the following three exhibits:

- 12 • **Exhibit Prest-Rebuttal-1**, Statement of Qualifications
- 13 • **Exhibit Prest-Rebuttal-2**, CSGC Whitepaper
- 14 • **Exhibit Prest-Rebuttal-3**, Compilation of Data Request (“DR”)
15 Responses Referenced in my rebuttal testimony.¹
16

17 **5. Q. ARE THE COMPANIES REQUESTING CONFIDENTIAL TREATMENT**
18 **OF CERTAIN INFORMATION CONTAINED IN YOUR TESTIMONY**
19 **AND WORKPAPERS?**

20 A. Yes. Confidential information has been redacted in sections of my testimony and
21 workpapers as they contain customer-specific information from customers
22 requesting to take service under the LLESA framework.
23

24 **6. Q. FOR HOW LONG DO THE COMPANIES REQUEST CONFIDENTIAL**
25 **TREATMENT OF THIS INFORMATION?**

26 A. The requested period for confidential treatment is five years.

27 ¹ Select Data Request attachments relevant to the CSGC calculations are included as confidential workpapers.

1 7. Q. WILL CONFIDENTIAL TREATMENT IMPAIR THE ABILITY OF STAFF
2 OR THE NEVADA ATTORNEY GENERAL’S BUREAU OF CONSUMER
3 PROTECTION (“BCP”) TO FULLY INVESTIGATE THE INFORMATION
4 SET FORTH IN THIS FILING?

5 A. No, in accordance with the accepted practice in Commission proceedings, the
6 confidential material will be provided to Staff and the BCP under standardized
7 protective agreements.
8

9 8. Q. PLEASE SUMMARIZE HOW THE CSGC IS CALCULATED.

10 A. The CSGC is designed to recover incremental cost requirements of new thermal
11 generation and transmission investments required to serve the incremental load
12 from LLESA large-load customers. The CSGC creates a mechanism to allocate the
13 costs of the identified resources directly to the cost-causing LLESA customers in
14 order to protect existing customers from potential cost-shifts.
15

16 The CSGC is calculated by analyzing how much generation and transmission
17 revenue requirement can be added in future General Rate Cases (“GRC”) with the
18 addition of LLESA customer billing determinants before the total revenue
19 requirement received from current customers is increased compared to the revenue
20 requirement approved in each Company’s most recent GRC. This calculation uses
21 and keeps constant the class cost allocation methodology and current customer
22 billing determinants from the most recently approved GRC, while accounting for
23 the change in class allocations caused by the addition of LLESA customer
24 minimum billing determinants. Once the amount of revenue requirement that can
25 be added to each GRC is determined, the associated amount of capital costs that
26 can be included into rate base in a GRC is determined. The difference between the
27

capital that can be included in rate base and the total capital costs of the identified resources is the total amount of revenue required to be collected as a Contribution in Aid of Construction (“CIAC”) from LLESA customers prior to the GRC following the in-service date of each resource. The total amount of required CIAC revenue is annualized over the amount of time between the start of the revenue collection to the forecasted GRCs, and then divided by the total LLESA customer peak loads from the year that the last resource is expected to be put into service (2032 in this case) to create the \$/kW CSGC rate. In the GRCs following when the identified resources are put into rate base, the Companies will perform a true-up of the CSGC rates to ensure that costs are not shifted to other customers due to any changes in initial assumptions, including resource capital costs or customer class allocations. The CSGC calculation is described in more detail in the CSGC Whitepaper, attached to my rebuttal as **Exhibit Prest-Rebuttal-2**, and provided in Misha Pascal’s direct testimony in the individual LLESA customer application dockets² as well as in response to Staff DRs 26 and 143 in this Docket, which are included as part of **Exhibit Prest-Rebuttal-3**.

9. Q. HOW WILL THE CIAC REVENUE RECEIVED FROM THE CSGC IMPACT THE BTGR REVENUE REQUIREMENT?

A. The CSGC is designed to offset BTGR revenue requirement in future GRCs in order to limit the amount of revenue requirement increases caused by the identified resources. In future GRCs, the amount of revenue received as CIAC from the CSGC rate will be used to directly offset the amount of rate base included from the identified resources. The CSGC framework requires it to be calculated separately for both Sierra and Nevada Power customers and to be aligned with how the resources will be accounted for in NV Energy’s books in order to account for the

² Docket Nos. 26-05026 through 26-05030.

1 difference in revenue requirement attributed to each Company. Since the LLESA
2 customer-driven resources are identified using both Nevada Power and Sierra large
3 load customers, the costs of the identified resources will need to be allocated
4 between Sierra and Nevada Power. The Companies are proposing to allocate the
5 capital costs from the identified resources between Sierra and Nevada Power using
6 a peak load share of the signed LLESA customers. By assigning the capital costs
7 of the resources to both utilities and accounting for that allocation in the CSGC
8 calculation, Nevada Power customers will not be paying for Northern Nevada costs
9 and vice versa.³ This approach was discussed in response to Staff DR 269, included
10 as part of **Exhibit Prest-Rebuttal-3**.

11
12 **10. Q. WHY HAS THE CSGC RATE CHANGED DURING THIS PROCEEDING?**

13 A. In the Companies' direct filing, a CSGC rate of \$18/kW was presented as a
14 preliminary, illustrative, value in order to present and vet the methodology of the
15 CSGC calculation itself. This initial calculation of the CSGC was based on
16 preliminary estimates of required resources for Sierra's service territory and their
17 total capital costs as well as initial customer load forecasts and ramp schedules. As
18 the \$18/kW CSGC was based on very preliminary assumptions, it was presented as
19 an illustrative cost that would be updated as costs are finalized. The workpapers for
20 the initial \$18/kW CSGC calculation were provided in Staff DR 108, included
21 **Exhibit Prest-Rebuttal-3**.

22
23 As discussed in the direct testimony of Janet Wells,⁴ the CSGC Whitepaper
24 (**Exhibit Prest-Rebuttal-2**), and in the response to Staff DR 28,⁵ once the CSGC
25 methodology had been established, further updates occurred as the required

26 ³ Prepared Direct Testimony of Swetha Venkat at 26.

27 ⁴ Prepared Direct Testimony of Janet Wells at 27, footnote 3.

⁵ **Exhibit Prest-Rebuttal-3**.

resources and customer load forecasts were refined. The Companies presented updated CSGC calculations for both Sierra and Nevada Power in Staff DR 142⁶ that reflect the forecasted load from the customers who have signed LLESA contracts and the costs from the resulting resources, however, these rates continue to be illustrative.

In order for the CSGC to accomplish what is intended, the charge will necessarily need to be updated again to account for any change in identified resources, capital costs, or final LLESA customer loads that occur throughout this proceeding. The amount of time that the CSGC revenue will need to be collected over will need to be updated once the final LLESA customer applications are approved, which will necessarily create an update to the \$/kW CSGC rate as described in Staff DR 288.⁷ The final rate will also account for any methodology changes ordered by the Commission in this Docket or necessary corrections identified through the process of this proceeding, such as the ones identified by Staff witnesses.⁸ This approach is the same as any rate design filing where final rates are presented in a compliance filing.

While the Companies agree with Staff that the CSGC should be calculated as accurately as possible today in order to reduce the risk of significant variation in rates in future GRCs,⁹ the current calculation, including the currently used assumptions, is an appropriate framework to mitigate the risk of increased costs for

⁶ **Exhibit Prest-Rebuttal-3.**

⁷ *Id.*

⁸ Staff Witness Kimberly Burakowski references a minor error regarding the allocation of capital costs between Sierra and Nevada Power in Q&A 9 of her direct testimony which will need to be corrected in the final rate calculation. Additionally, Ms. Burakowski discusses a change in the CSGC calculation to account for AFUDC funding in her Q&A 12, which is a methodology change that could be implemented if desired.

⁹ Prepared Direct Testimony of Swetha Venkat at 16, Q&A 24.

current customers while providing a fair and transparent rate framework for potential LLESA customers.

11. Q. WHY IS THE CSGC TRUE-UP PROCESS IMPORTANT TO THE LLESA FRAMEWORK?

A. As mentioned by Staff,¹⁰ the calculation of the CSGC requires several assumptions including: expected GRC dates, final capital costs of the identified resources, future class billing determinants, and rate design proposals. The CSGC calculation starts by using the revenue requirement and class allocations approved in each Company's latest GRCs, both of which will change in every rate case. However, at this point in time, there is no certainty about how those assumptions will change. By analyzing the LLESA customer's impact on rates in future GRCs, any difference from the Companies' initial assumptions can be accounted for so that remaining customers are not negatively impacted.

While the true-up process could occur more frequently as proposed by Staff,¹¹ including the true-up process in each GRC will allow for customer rate impacts to be thoroughly reviewed at the time that remaining customer rates would actually be impacted. By updating the calculation more frequently, the CSGC rate would be based on just as many assumptions as it is today until the identified resources are actually put into rate base, and could potentially create uncertainty for LLESA customers if their CSGC rate is more frequently changed. GRC aligned true-ups are preferred because the GRC process allows for a more transparent review as there will be an opportunity for all costs and customer rate impacts as a whole to be analyzed as part of the standard process that is already required to occur in each

¹⁰ *Id* at 5, Q&A 9.

¹¹ Prepared Direct Testimony of Kimberly Burakowski at 4, Q&A 10.

GRC, and actual costs, billing determinants, and current customer rate impacts can be reflected as stated in response to Staff DR 329.¹²

12. Q. WHY DOES THE CSGC CALCULATION CURRENTLY SHOW A RATE IMPACT TO INDIVIDUAL CUSTOMER CLASSES?¹³

A. As stated above and described in the answer to Staff DR 217,¹⁴ the required CSGC revenue was calculated based on keeping the **total** revenue requirement received from current customers equal to the revenue requirement included in the latest GRC. However, as the billing determinants from LLESA customers are included in class allocations in future GRCs, the allocations between classes will shift. While the total revenue received from current customers is kept constant, there can be changes in the total revenue received per class as shown in Staff DR 218.¹⁵ As the goal of the CSGC is to ensure that there is no negative impact to the total non-LLESA customer base, it is appropriate to calculate the initial CSGC by keeping total current revenue flat, and using currently available rate design approaches to correct for any shifts between the non-LLESA customers in a future GRC when those customers rates will actually be calculated.

13. Q. DO YOU HAVE AN EXAMPLE OF HOW RATE IMPACTS COULD BE MITIGATED IN FUTURE GENERAL RATE CASES?

A. Yes, **Confidential Table-Prest-Rebuttal-1** below presents different possible capping mechanisms¹⁶ that could occur in Statement O in a future rate case. The different scenarios use the Companies' currently calculated impacts to Sierra's generation revenue requirement in a 2031 GRC using the allocation methodologies

¹² **Exhibit Prest-Rebuttal-3.**

¹³ Prepared Direct Testimony of Manuel Lopez at 6, Q&A 19.

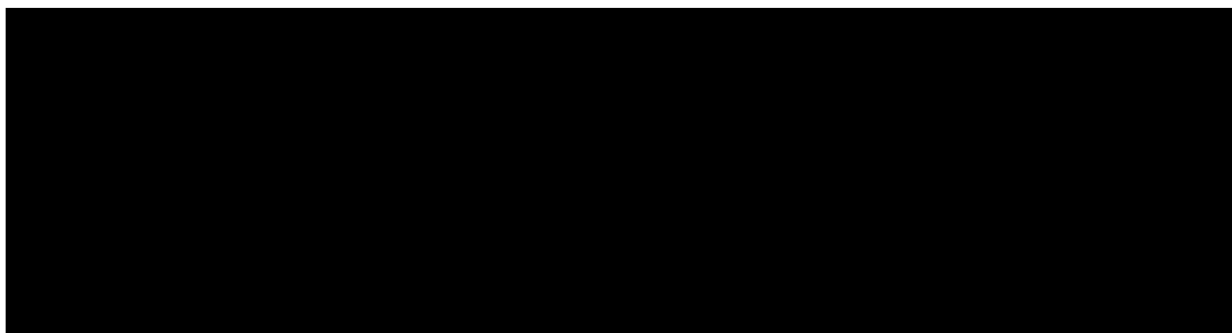
¹⁴ **Exhibit Prest-Rebuttal-3.**

¹⁵ *Id.*

¹⁶ Cap and Floor Mechanisms in Statement O during the rate design phase of a GRC allows for revenue to shift between customer classes in order to implement policy decisions that may not align with cost-based allocations.

approved in the 2024 Sierra GRC, Docket No. 24-02026. Scenario 0 shown in the table below represents the revenue impacts provided in Supplemental Staff DR 218, and discussed by Staff witness Manuel Lopez.¹⁷ This scenario allows revenue to follow cost-based allocations and does not implement a cap or floor mechanism, which results in the current GS-3T customers in Sierra's system to see a decrease in total revenue while all remaining customer classes see a slight increase (less than 0.5 percent). The remaining three scenarios present different possible cap or floor mechanisms that the Commission could order as a policy decision in future GRCs including: capping the residential class to not receive an increase in revenue, capping all non-GS-3T customers to not receive an increase, or setting a floor for the GS-3T class so that current GS-3T customer revenue is kept flat while remaining customer revenue is decreased.

Confidential Table Prest-Rebuttal-1 – Potential Cap and Floor Rate Design Proposals



Confidential Table Prest-Rebuttal-1 shows that, in each scenario presented, the total generation revenue requirement remains the same while revenue is shifted between customer groups. As the embedded BTGR rates per class are not reviewed and calculated outside of a GRC, these potential policy scenarios cannot be implemented until the GRC in which the rates themselves are impacted.

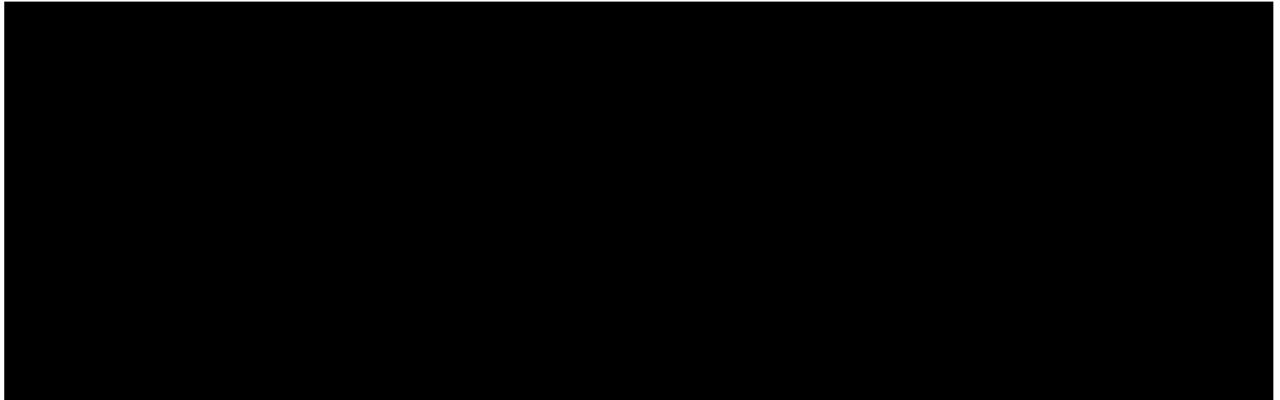
¹⁷ Prepared Direct Testimony of Manuel Lopez at 6, Q&A 19.

As described in Staff DR 217, the presented rate impacts to the specific classes are illustrative at this point in time as they are based on the class allocations approved in the most recent GRCs. At the point that these resources are put into rate base, class allocations will shift from current values due to updates in class billing determinants, Loss of Load Probabilities, or base generation revenue requirement. All of which will produce different impacts per class than presented in Staff DR 218. Therefore, the rate impacts provided today can only be illustrative and do not represent the Companies' expected impact to customer classes. The takeaway remains, however, that any impact can be resolved within the GRC.

14. Q. **COULD THE CSGC BE CALCULATED DIFFERENTLY NOW SO THAT THERE IS NO PROJECTED INCREASE FOR INDIVIDUAL CUSTOMER CLASSES?**

A. Yes, if desired, the CSGC calculation could be amended so there are no projected rate increases for any class. Since the intent of the CSGC framework is to avoid shifting costs between LLESA customers and remaining customers, the CSGC revenue received as CIAC is calculated by reviewing how much revenue requirement can be added to a future general rate case before the total revenue requirement received from current customers starts to increase. As discussed in Staff DR 217, the calculation can be changed to maintain the current revenue received from any customer grouping if desired by the Commission. **Confidential Table Prest-Rebuttal-2** below compares the rate impact by customer grouping from what the Companies proposed to if the calculation were changed to keeping the revenue received from all current non-GS-3T customers is kept flat.

Confidential Table Prest-Rebuttal-2 – Potential Alternative CSGC Calculation



In the alternative CSGC calculation, all current non GS-3T customers would pay the same generation revenue requirement while the current GS-3T customers would receive a decrease. The amount of generation revenue requirement included into rate base would be lower compared to the Companies' current calculation, resulting in an increase to the CSGC rate.

15. Q. DO YOU AGREE WITH STAFF THAT THERE IS UNCERTAINTY AROUND THE CSGC CALCULATION REQUIRING THE IMPLEMENTATION OF THE FORM LLESA TO BE DELAYED?¹⁸

A. No, the CSGC is an important aspect of the LLESA framework that is designed to protect existing ratepayers from an increase in costs that are directly related to the large-load customers. As described in Staff DR 46,¹⁹ if the CSGC is not incorporated into the LLESA agreements, then the costs of the investments that are necessary to serve these large customers will be shifted to the remaining ratepayers through the standard rate design process. The CSGC, as designed, reduces this risk by receiving a portion of the investments as CIAC revenue from LLESA customers prior to those resources being put into rate base, and then by using a true-up

¹⁸Prepared Direct Testimony of Manuel Lopez at 2, Prepared Direct Testimony of Swetha Venkat at 1, Prepared Direct Testimony of Kimberly Burakowski at 2.

¹⁹ **Exhibit Prest-Rebuttal-3.**

mechanism in each future general rate case to ensure that costs are not shifted between customers. The CSGC framework protects the costs of thermal generation units and transmission costs included in the Preferred Plan from being shifted to non-participating customers.

16. Q. DOES THIS CONCLUDE YOUR PREPARED REBUTTAL TESTIMONY?

A. Yes.

EXHIBIT PREST-REBUTTAL-1

SAMANTHA PREST
RATE DESIGN AND COST OF SERVICE MANAGER
RATES AND REGULATORY AFFAIRS
 NV Energy
 6100 Neil Road
 Reno, Nevada 89511-1137

Ms. Prest has been an employee of NV Energy for eleven years and her time at the company has been split between her previous position as an Engineering Student Intern and her current position within the Regulatory Pricing & Economic Analysis section of the Rates & Regulatory Affairs department. Her current responsibilities are focused upon electric cost of service and rate design issues and supplementary studies in support of the Rates & Regulatory Affairs department.

Employment History

NV Energy

June 2015 to Present

Rate Design and Cost of Service Manager, Regulatory Pricing & Economic Analysis
Pricing Specialist, Regulatory Pricing & Economic Analysis
Senior Pricing Analyst, Regulatory Pricing & Economic Analysis
Pricing Analyst, Regulatory Pricing & Economic Analysis
Associate Pricing Analyst, Regulatory Pricing & Economic Analysis

August 2017 to Present

- Conduct research and prepare studies for internal and external presentations
- Coordinate with numerous departments to gather data for marginal cost responsibility factors, Embedded Cost of Service, and other Pricing and Economic Analysis
- Provide technical support for Company filings and other Rate & Regulatory Affairs department responsibilities
- Research and prepare responses to internal and external data requests

Student Intern, Engineering & IT

June 2015 to May 2017

Renewable Energy Programs

- Primarily was responsible for compiling and analyzing NEM customer data for various internal and external data requests
- Supported outreach efforts to educate the community on renewable resource options at NVE.

Vegetation Management

- Coordinated work orders and handled invoices for NVE contractors
- Provided customer solutions regarding safety and reliability concerns as related to vegetation management.

Prior Testimony before Public Utilities Commissions

PUCN Docket Nos.: 21-03005, 21-03006, 22-03001, 22-03002, 22-06014, 23-03005, 23-03006, 23-06007, 24-02026, 24-03003, 24-03004, 25-02016, 24-06012, 23-08019, 24-06011.

Education

University of Nevada, Reno

Bachelor of Science in Chemical Engineering, May 2017

Continuing Education

Utility Finance and Accounting for Financial Professionals
Economists Inc. Utilities of the Future Rates Group

EXHIBIT PREST-REBUTTAL-2

Nevada Power Company d/b/a NV
Energy and Sierra Pacific Power
Company d/b/a NV Energy

Customer-Specific Generation Charge
White Paper

I. Overview and Policy

Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy (together, “NV Energy”) has experienced a step-change increase in requests for large load customer service. These loads differ from ordinary or historic customer growth in magnitude, concentration, and timing, and they directly drive the need for incremental long-term generation, storage, firm capacity, and related transmission investments.

The Customer-Specific Generation Charge (“CSGC”) is designed to align recovery of those incremental thermal generation costs with the customers whose load causes these costs to be incurred. The CSGC is a levelized dollar-per-kilowatt-month charge that recovers the portion of thermal generation and transmission capital costs attributable to serving the incremental large load customer. It is sized so that the contribution collected from incremental large load customers in advance of the resources entering rate base is sufficient to prevent rate increases for existing customers when the resources are incorporated into subsequent General Rate Cases (“GRCs”). The CSGC is designed to be collected as a Contribution In Aid of Construction (“CIAC”) starting in January of 2027 after the Large Load Electric Service Agreements (“LLESA”) are approved and effective.

This structure is consistent with cost-causation principles. Traditional base-rate generation cost recovery is designed to allocate embedded thermal capacity across a broad and diversified customer base. By contrast, the resource additions reflected here are tied to discrete, incremental large load customers that drive a step change in capacity requirements. Recovering those costs through a separate rate avoids shifting the cost or risk of large load additions to other customers and preserves rate stability for the broader body of NV Energy customers. Although the CSGC is calculated as a uniform per-kW-month rate applicable to all participating LLESA customers, the resulting monthly charge for each customer is individualized because it is applied to that customer's specific forecast 2032 peak demand.

II. CSGC Rate Design Framework

The illustrative CSGC is developed in three sequential steps. Each step is individually described in the following sections. Each section presents the inputs, methodology, and the corresponding values for the illustrative calculation.¹

Table 1. CSGC Rate Design Steps

Step	Section	Purpose
1	III. Identifying and Quantifying Resource Capital and Associated Costs	Identify the planned thermal generation resource additions through 2032, with the related transmission capital for both the thermal units and the power purchase agreement (“PPA”) resources recovered through the Long-Term Energy Rate whose addition is caused by, and assigned to, the incremental large load customer.
2	IV. Translating Capital Plans Across GRC Cycles	Utilize the estimated costs for each resource to determine the rate impact for each GRC and determine the large load customer contribution required prior to each GRC to hold existing customer rates harmless.
3	V. Calculating the Levelized CSGC	Levelize the large load customer contribution across the build period and divide by the forecast 2032 peak load to derive the volumetric \$/kW-month CSGC.

Beginning with the GRC in which the first identified resource is placed into rate base, the CSGC will be recalculated in each successive GRC to mitigate any cost shifts to existing customers as actual costs and load determinants are reflected. The continuing GRC reconciliation mechanism is described in Section VI.

III. Step 1 — Identifying Large Load Customer Thermal Resources

¹ Illustrative values presented throughout are rounded from more granular calculations contained in the supporting workpaper. Minor differences may occur when reproducing intermediate values.

The first step is to isolate the thermal generation resources whose addition is driven by incremental large load customers. To do this, two resource plan scenarios are analyzed:

- A base forecast that includes all current and mitigated forecasted load, including incremental large load customers.
- A base-minus scenario that excludes mitigated large load customers.

The difference between the two scenarios isolates the incremental thermal generation resources required to serve the expected large load customers. Resources identified through this analysis, and only those resources, are included in the CSGC.

The Step 1 analysis identifies a series of thermal generation additions planned to come into service from 2029 through 2032, together with the transmission additions required to integrate those units. Table 2 provides an example of identified planned thermal additions, MW capacity, and the estimated cost of the thermal resources and related transmission costs for each year.

Table 2. Example Planned Thermal Generation Additions and Related Transmission (2029–2032)

Item	2029	2030	2031		2032
MW In-Service	400	200	450	450	450
Quantity and Type	8 × GE LM6000	4 × GE LM6000	2 × GE 7F.05	2 × GE 7F.05	2 × GE 7F.05
Location	North	South	North	South	North
Thermal Resource Capital (\$M)	\$1,562	\$747	\$1,102	\$1,032	\$1,127
Thermal Transmission Capital (\$M)	\$94	\$12	\$7	\$0	\$157

In addition to the thermal additions reflected in Table 2, the CSGC also recovers the transmission costs required to integrate the renewable, storage, and firm-capacity PPA resources procured to serve the same incremental large load customers. Those PPA resources are the resources whose contract cost is recovered through the LTER, but the costs of the related transmission additions required to integrate them are recovered through the CSGC.

In summary, the CSGC recovers two categories of cost. The first is the thermal resource capital investment for the identified thermal generation units required to serve incremental large load customer demand. The second is the transmission capital required to integrate those thermal units into the system and the transmission capital required to integrate the incremental renewable, storage, and firm-capacity PPA resources whose energy cost is recovered through the LTER. The PPA-related transmission

additions are recovered through the CSGC, rather than the LTER, because they are capacity-related additions. The CSGC serves as the capacity charge for the large load customer resource portfolio.

Costs that are not recovered through the CSGC include the gas pipeline expansion and transportation costs associated with the thermal units, which are recovered through the LTER, and fuel for the thermal units, including the variable component of gas transportation, which is recovered through the Base Tariff Energy Rate (“BTER”). The CSGC is a base tariff general rate (“BTGR”) charge intended to recover capacity-related capital investment costs and is not an energy charge.

IV. Step 2 — Large Load Customer Contribution Across GRC Cycles

The Capital Expense Recovery (“CER”) models for each identified generation resource and the total required transmission build are used to forecast the rate impacts of those resources on customers across GRC cycles and to determine the expected contribution attributable to the large load customer resources. In the example resources provided above, the identified resources were analyzed in projected Sierra GRCs to occur every other year (2030, 2032, and 2034) to estimate the impact on customer rates.

By way of example, if the initial \$1.56 billion thermal project with a planned 2029 in-service date, together with its associated transmission additions, were fully placed into rate base for a 2030 Sierra Pacific Power GRC, that GRC would include an estimated revenue requirement increase comprising the projected annual fixed O&M for the generation unit, the return on and recovery of the thermal resource capital, and the corresponding return on and recovery of the related transmission capital. The same approach is applied to subsequent in-service years and to the transmission additions associated with the LTER PPA resources.

For each GRC, the generation and transmission class allocations are evaluated to determine the impact of the additional forecasted ramped large load customer billing determinants in each case, while keeping all current customer billing determinants constant from the latest approved rate case. The large load customer billing determinants are estimated as 90 percent of their mitigated ramped peaks as proposed in the LLESA. The large load customer driven revenue requirement for each GRC is then evaluated against the amount of the generation or transmission revenue requirement that maintains existing customer rates. Using illustrative figures, in a future 2030 Sierra Pacific Power GRC, generation revenue requirement must not exceed an increase of approximately \$113 million, based on the illustrative resource plan and projected rate design, and requires the minimum billing addition of 977 MW peak load from large load customers to maintain existing customer rates.

The portion of the large load customer revenue requirement that exceeds the estimate that maintains existing rates in a given GRC, represents the amount that must be contributed by large load customers in advance as a CIAC, through the CSGC, so that the resources can be placed into rate base in that GRC without raising rates for existing customers. Summing those contributions across the 2030, 2032, and 2034 GRCs and levelizing produces the total CSGC to be collected through a CIAC summarized in Table 3.

Table 3. Required Large Load Customer CIAC Contribution by GRC Cycle (\$ millions)

GRC Cycle	2030	2032	2034	Levelized Total CIAC
Required CIAC Contribution	\$1,649.50	\$1,806.09	\$545.13	\$4,000.72
Years to Levelize	3	5	7	7
Annualized	\$549.83	\$361.22	\$77.88	\$571.53

Note: The values in Table 3 are illustrative.

The Years to Levelize column reflects the period from the effective date of the LLESA through the GRC in question. The Annualized row equals the required revenue divided by the years to levelize, and the Levelized Total column shows the cumulative annualized contribution to be recovered through the CSGC across the seven-year period between the LLESA effective date and the final GRC in which the identified resources will be put into rate base: \$571.53 million per year (illustrative).

V. Step 3 — Calculating the Levelized CSGC

The levelized CSGC is calculated by dividing the total levelized annual CIAC from Step 2 by the forecast 2032 peak load and converting to a monthly dollar-per-kilowatt charge. The 2032 peak demand is used as the levelization basis, consistent in methodology with the peak-demand allocation used to assign cost responsibility under the LTER, reflecting the last year that incremental resources are requested for approval in the planning horizon.

$$\text{Levelized CSGC} = \text{Total Levelized Annual Revenue} \div \text{2032 Peak Load} \div 12 \text{ months}$$

\$571.53 million ÷ 31,423,504 kW-month = \$18.20 / kW-month, rounded to \$18 / kW-month (illustrative)

Table 4. Final CSGC Calculation

Item	Value
Total levelized annual revenue requirement (Step 2)	\$571.53 million
Forecast 2032 peak load	31,423,504 kW
Levelization period (LLESA effective date through final resource in-service)	7 years
Calculated levelized CSGC	\$18.20 / kW-month

Item	Value
Levelized CSGC (rounded)	\$18 / kW-month

The CSGC is billed monthly to each large load customer based on the customer's expected 2032 peak demand, beginning when the customer's LLESA is effective and continuing for the seven-year levelization period through the final resource in-service date. The CSGC rate (\$/kW-month) is uniform across all participating LLESA customers. Each customer's resulting monthly charge differs because it is calculated by applying the uniform rate to that customer's individual forecast 2032 peak demand.

The illustrative CSGC of \$18 per kW-month presented in this white paper is based on estimates developed during the initial planning phase. Changes to the applicable aggregated large customer load, minimum demand billing requirements, individual customer demand or resource costs will impact the resulting rate amount. The methodology and rate structure described in this white paper will remain unchanged — only the underlying inputs will be updated. The rate will be finalized after the form LLESA is approved, the associated resource portfolio is confirmed, and the applicable final customer loads and peak demands are established.

VI. Continuing GRC Reconciliation

Beginning with the GRC in which the first identified resource is placed into rate base, NV Energy will recalculate the CSGC in each successive GRC to mitigate any cost shifts to existing customers that may arise from variances between forecast and actual costs or load. In each GRC, NV Energy will calculate two parallel rate design scenarios:

- A rate design that includes the large load customers and the revenue requirement associated with the identified resources.
- A rate design that excludes both the large load customer load and the associated revenue requirement, in order to calculate the embedded cost of generation not attributed to the identified resources.

The difference in the resulting generation \$/kW for the GS-3T / LGS-3T class between the two scenarios represents the incremental cost of the generation resources attributable to the identified large load

customer additions. Any incremental cost above zero is added to the levelized CSGC, collected through CIAC, and applied prospectively until the charge is re-evaluated in the next GRC.

The CSGC is designed so that sufficient CIAC is collected from large load customers in advance of the identified resources being placed into rate base, such that existing customer rates are not increased due to the identified resources. Under that design, the incremental cost in each GRC is forecast at \$0/kW. If, however, capital investments or cost allocations change, an adjustment to the CSGC may be required to ensure that customer rates for existing customers remain unaffected by the identified resources.

VII. Conclusion

The CSGC assigns the cost of incremental thermal generation resources, the related transmission additions required to integrate them, and the transmission additions required to integrate the PPA resources to the large load customers whose demand necessitates those resources, while preserving rates for existing customers through the GRC reconciliation mechanism. Using the forecast load allocations and resource plan reflected in the illustrative rate development, the resulting levelized charge is \$18 per kW-month, applied to each large load customer's expected 2032 peak demand over the seven-year levelization period. Together with the LTER, which recovers the incremental cost and gas pipeline expansion and transportation cost associated with the large load customer resource portfolio, the CSGC provides a practical and transparent mechanism for recovering the incremental cost of serving large load customers without shifting those costs to existing NV Energy customers.

EXHIBIT PREST-REBUTTAL-3

Compilation of Data Request Responses Referenced in Prest Rebuttal Testimony
Including:

- Staff Data Request 26
- Staff Data Request 28
- Staff Data Request 108
- Staff Data Request 142
- Staff Data Request 143
- Staff Data Request 217
- Staff Data Request 218
- Staff Data Request 269
- Staff Data Request 288
- Staff Data Request 329

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	06-10-2026
REQUEST NO:	Staff 26	KEYWORD:	wells QA 36; CGSC preliminary estimate calculation \$18/kW supporting workpapers
REQUESTER:	Venkat	RESPONDER:	Wells, Janet

REQUEST:

Reference: Wells Direct Q&A 36

Question: Please explain in detail how the \$18/kW preliminary estimate of the CGSC was calculated. Please provide all supporting workpapers in executable native excel format with all formulas and references intact. If there is any hardcoded data, please provide the source of the hardcoded data and the underlying workpapers that clearly show where each hardcoded data is coming from and how it is calculated.

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): Yes

Note: The confidential attachment(s) will not be available on the Company's website

JUSTIFICATION FOR CLAIM OF CONFIDENTIALITY: The workpaper contains customer-specific data.

TOTAL NUMBER OF ATTACHMENTS: Two

RESPONSE:

Please see the attached CSGC White Paper and supporting workpaper. A meeting has been scheduled on July 9 with Staff to walk through the development of the rate. The hardcoded values in the "Required Rev:" row are derived from preliminary confidential capital expense recovery models and the loss of load probability analysis that will be shared and discussed in the meeting scheduled on July 9, 2026.

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	06-10-2026
REQUEST NO:	Staff 28	KEYWORD:	wells direct p27 footnote 3; CSGC financial analyses inputs further updates
REQUESTER:	Venkat	RESPONDER:	Wells, Janet

REQUEST:

Reference: Wells Direct Pg. 27

Question: Footnote 3 at the bottom of pg. 27 states, "The estimate of the CSGC was incorporated into the financial analyses using updated inputs. Further updates have occurred since that analysis was done and as LLESA agreements proceed to execution, estimates will continue to evolve." Please answer the following questions. For each question below, please provide all supporting workpapers in executable native excel format with all formulas and references intact. If there is any hardcoded data, please provide the source of the hardcoded data and the underlying workpapers that clearly show where each hardcoded data is coming from and how it is calculated.

- A. Please explain in detail the "financial analyses" referenced in the above statement.
- B. Please explain in detail which inputs were updated.
- C. Please explain in detail the "further updates" that have occurred since the analysis was done. Please include in your answer the date that the initial analysis was completed, the date each "further update" occurred, and what each "further update" updated.

RESPONSE CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

RESPONSE:

The estimate of CSGC used early inputs of costs and proposed resources to provide customers with indicative pricing in late 2025 for any approvals they needed to proceed.

A. The financial analyses referred to are the financial analyses and rate impact analyses of the Preferred Plan (and other alternative plans as appropriate) in the IRP.

B. The CSGC incorporated into the financial analyses in the IRP, relative to the preliminary estimate created in December 2025, used the IRP Preferred Plan resource buildout as well as updated cost estimates for thermal units as described in the Additional Studies and Information subsection of the Economic Analysis (see Volume 9, page 194 of 248). The load forecast for potential LLESA customers used in the CSGC calculation was also updated from the preliminary estimates received in December 2025 to the Base Load forecast provided in this docket. The date the inputs were updated into this version of the CSGC was April 9, 2026.

C. The CSGC calculation has since been updated to include the transmission cost estimates which were included in the prayer for relief but were not captured in the expansion plan modeling or financial analyses due to the timing of when they were available on April 13, 2026. Discussion of the evolution of transmission cost estimates is provided in the Additional Studies and Information subsection of the Economic Analysis (see Volume 9, page 195 of 248). The CSGC will continue to be updated to incorporate the LLESA load forecast and resulting required thermal generation build as identified in the Supplemental filing provided on 6/4/2026, as well as an update to the allocation of costs between Sierra Pacific Power and Nevada Power Company based on the LLESA load forecasts. Please see the response to Staff Data Request 26 for the underlying CSGC workpapers.

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	06-25-2026
REQUEST NO:	Staff 108	KEYWORD:	july 9 2026 meeting workpapers; LTER CSGC calculations executable workpapers
REQUESTER:	Shil	RESPONDER:	Pascal, Misha (NV Energy)

REQUEST:

Reference: July 9, 2026 Meeting Workpapers

Question: Please provide executable copies of all workpapers that will be discussed during the July 9, 2026, 1 PM meeting between NV Energy and Staff to go over the LTER and CSGC calculations.

RESPONSE CONFIDENTIAL (yes or no): No.

ATTACHMENT CONFIDENTIAL (yes or no): Yes.

Note: The confidential attachment(s) will not be available on the Company's website

JUSTIFICATION FOR CLAIM OF CONFIDENTIALITY: Confidential attachments 1-7 and 12 contain commercially sensitive and/or trade secret information that derives independent economic value from not being generally known. The exhibit contains commercially sensitive information, which, if publicly disclosed would harm the Companies and the counterparties. The information is not known outside the Companies and its distribution is limited within the Companies. Releasing this highly sensitive information would disadvantage the Companies and their customers by limiting their ability to foster competition among prospective suppliers, compromising the Companies' negotiating position and reducing bargaining leverage. Publication of this information would unfairly advantage competing suppliers and impair the Companies' ability to achieve the most favorable pricing and terms and conditions from suppliers on behalf of their customers. Customer-specific information or data can be reversed out to determine customer specific information.

Confidential attachments 8-9 contain customer-specific information. Confidential attachments 10-11 also contain information that, if revealed, can be derived to learn customer-specific information.

TOTAL NUMBER OF ATTACHMENTS: Two zipped files (one confidential and one non-confidential)

RESPONSE:

Confidential attachments 1-7 reference specific PPA resources for the LTER. Confidential attachments 8-9 contain the CSGC and LTER work papers. Confidential attachments 10-11 contain the LOLP and CER files that inform the CSGC calculation. Confidential attachment 12 and attachments 13-14 are resource information files of embedded generation that inform the LTER. Attachment 15 is the Minimum Billing calculator that produces the termination and security provisions. Please note that these files provide the indicative pricing structure as filed. Some of the attached files were previously provided for reference prior to the meeting on July 9. Workbooks with updated estimates will be provided as supplements to this request.

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	07-29-2026
REQUEST NO:	Staff 142	KEYWORD:	updated CSGC LTER workpapers july 16 2026 meeting; staff 108 supplement
REQUESTER:	Venkat	RESPONDER:	Pascal, Misha (NV Energy)

REQUEST:

Reference: Updated CSGC/LTER workpapers

Question: As discussed during the meeting on July 16, 2026, please provide the executable workpapers for the updated LTER and CSGC calculations. Please provide all supporting workpapers in executable native excel format with all formulas and references intact. If there is any hardcoded data, please provide the source of the hardcoded data and the underlying workpapers that clearly show where each hardcoded data is coming from and how it is calculated.

It was Staff's understanding that the aforementioned workpapers would be provided as a supplement to Staff DR 108 shortly after the July 16, 2026, meeting (which, as of today, was 13 days ago). As such, please expedite the response. Please note that NV Energy's response to Staff 108 (provided on July 14, 2026) stated, "Workbooks with updated estimates will be provided as supplements to this request."

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): Yes.

Note: The confidential attachment(s) will not be available on the Company's website

JUSTIFICATION FOR CLAIM OF CONFIDENTIALITY: The confidential attachments contain customer-specific information.

TOTAL NUMBER OF ATTACHMENTS: Nineteen

RESPONSE:

Attached are the updated files that inform the LTER and the CSGC calculations. These are the workbooks with updated estimates and provide, in some instances, additional information in response to the July 16, 2026, meeting. The following is the reference guide for the files:

26-05007 Staff 142 Attach 01 Trego Grid
26-05007 Staff 142 Attach 02 Southern Bighorn
26-05007 Staff 142 Attach 03 Commerce Station Energy Storage
26-05007 Staff 142 Attach 04 Coyote Springs / BESS
26-05007 Staff 142 Attach 05 Amargosa
26-05007 Staff 142 Attach 06 Dry Lake East II
26-05007 Staff 142 Attach 07 Lux
26-05007 Staff 142 Attach 08 Fish Springs Energy Storage
26-05007 Staff 142 Attach 09 Castor
26-05007 Staff 142 Attach 10 NPC E-2
26-05007 Staff 142 Attach 11 SPPC E-2
26-05007 Staff 142 Attach 12 Minimum Bill Sample
26-05007 Staff 142 Attach 13 Approved / Not Built Resources
26-05007 Staff 142 Conf Attach 14 CSGC / CER
26-05007 Staff 142 Conf Attach 15 NPC LOLP
26-05007 Staff 142 Conf Attach 16 NPC TOLP
26-05007 Staff 142 Conf Attach 17 SPPC LOLP
26-05007 Staff 142 Conf Attach 18 SPPC TOLP
26-05007 Staff 142 Conf Attach 19 LTER

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	07-29-2026
REQUEST NO:	Staff 143	KEYWORD:	CSGC LTER white paper july 9 2026 meeting materials; sponsoring witness irp
REQUESTER:	Venkat	RESPONDER:	Pascal, Misha (NV Energy)

REQUEST:

Reference: CSGC/LTER White Paper

Question: Please provide the CSGC and LTER white papers that were included as the meeting materials for the July 9, 2026, meeting with Staff and BCP. Please specify which NV Energy witness will be sponsoring the above white papers in the IRP.

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): Yes

Note: The confidential attachment(s) will not be available on the Company's website

JUSTIFICATION FOR CLAIM OF CONFIDENTIALITY: Confidential attachment 2 contains customer-specific Information.

TOTAL NUMBER OF ATTACHMENTS: Two

RESPONSE:

Attached are the CSGC and LTER white papers that were included as the meeting materials for the July 9th, 2026 meeting. Misha Pascal will be the sponsoring witness for the white papers.

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	08-11-2026
REQUEST NO:	Staff 217 Confidential	KEYWORD:	LLESA customer classes impacts; staff 108 reconcile statement application p3 cos
REQUESTER:	Lopez	RESPONDER:	Prest, Samantha (NV Energy)

REQUEST:

Reference: Impacts on Customer Classes from LLESA

Question: THIS DATA REQUEST IS CONFIDENTIAL.

The Application, page 3, states the following: "This approach, coupled with similar provisions in Rule 9 agreements, provides a transparent, fact-based foundation for aligning cost responsibility with cost causation and ensures that households, small businesses, and existing commercial and industrial customers are not asked to bear costs driving primarily by new large-load services."

The results included Attachment 11 in response to Staff DR 108 demonstrate that all customer classes see an increase in rates in the 2030 and 2032 General Rate Cases. Given that, please reconcile the statement included in the Application at page 3, listed above, and the results included in Attachment 11 in response to Staff DR 108.

If NVE determines that this DR and/or its response is not confidential, please indicate as such in the response.

RESPONSE CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

RESPONSE:

The calculations shown in Confidential Attachment 11 to Staff DR 108 are designed to keep the total revenue paid by all current customers constant at the same level of revenue that is in current rates, which can be seen in the tab “CSGC Alloc (2)” on row 48. While the calculations are designed to keep the total revenue constant, there can be small shifts across the individual rate classes due to updates in class allocations. In this case, the GS-3T class rates decrease slightly while the remaining customer class rates are held constant or increased slightly at less than 0.5%. Row 42 of the “CSGC Alloc (2)” tab shows that the current GS-3T customers have a decrease in overall revenue, while row 46 shows that current non-GS-3T customers have a resulting increase in revenue. The calculations are illustrative, solving to the total rather than by rate class. The reconciliation can be refined to produce percent impacts that are closer or at zero for specific classes, either through the CSGC calculation or through separate capping or revenue adjustment mechanisms that are available in Statement O in each General Rate Case, if directed by the Commission.

This data request is not confidential.

SUPPLEMENT NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	09-04-2026
REQUEST NO:	Staff 218 Supplement	KEYWORD:	LLESA customer classes impacts; staff 108 CSGC Alloc (2) tab monthly yearly impa
REQUESTER:	Lopez	RESPONDER:	Prest, Samantha (NV Energy)

REQUEST:

Reference: Impacts on Customer Classes from LLESA

Question: For each customer class included in Attachment 11 to Staff DR 108, please provide the monthly and yearly impacts for the rates shown on the "CSGC Alloc (2)" tab.

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): Yes

Note: The confidential attachment(s) will not be available on the Company's website

JUSTIFICATION FOR CLAIM OF CONFIDENTIALITY: The provided attachment includes customer-specific information.

TOTAL NUMBER OF ATTACHMENTS: One

RESPONSE:

Please see 26-05007 Staff 218 Conf Attach 01 the provided attachment which provides annual and monthly customer class impacts based on Attachment 11 to Staff DR 108. The attachment contains two tabs, one for annual impact and one for monthly impact.

- Column B presents the total annualized bills per class and column C presents the total annualized kW values per class from the 2024 Sierra GRC Compliance Statement O. Column D calculates the average monthly kW per customer.

- Columns F through K show the generation revenue requirement per projected rate case for each customer class as shown in tab CSGC Alloc (2) of Attachment 11 to Staff DR 108. The GS-3T class revenue shown on row 15 is for the current GS-3T customers, as presented on row 42 in tab CSGC Alloc (2) of Confidential Attachment 11 to Staff DR 108. Rows 33 through 36 add the LLESA customer revenue.
- Columns M-R calculate the difference in revenue requirement per projected rate case for each customer class compared to the current generation revenue requirement from Sierra's 2024 GRC.
- Columns T through Y calculate an estimated average customer impact per rate class compared to current rates from Sierra's 2024 GRC.

SUPPLEMENTAL RESPONSE:
SUPPLEMENT : 1

RESPONSE CONFIDENTIAL (yes or no): No

ATTACHMENT CONFIDENTIAL (yes or no): Yes

Note: The confidential attachment(s) will not be available on the Company's website

JUSTIFICATION FOR CLAIM OF CONFIDENTIALITY: The provided attachments include customer-specific information.

TOTAL NUMBER OF ATTACHMENTS: Two

RESPONSE:

Per Staff's email request received on 9/1/2026, the attached files supplement the information provided in the original data request to be based on costs included in Staff Data Request 142 Attachments 15 through 18.

- File "26-05007 Staff 218 Conf Attach 01" provides the requested information for Sierra Pacific Power.
- File "26-05007 Staff 218 Conf Attach 02" provides the requested information for Nevada Power.
- Both files provide the estimated rate impacts for both transmission and generation costs, as well as the total combined rate impact per reconciled customer class.

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	08-24-2026
REQUEST NO:	Staff 269	KEYWORD:	CSGC npc infrastructure projects; allocated recorded book records revenues
REQUESTER:	Venkat	RESPONDER:	Wells, Janet

REQUEST:

Reference: CSGC

Question: Please answer the following questions:

A. Please identify all infrastructure projects located in Nevada Power's service territory that will be collected via the CSGC and recorded on the books and records of Nevada Power.

B. Please identify all infrastructure projects, that will be collected via the CSGC, that will be allocated to Nevada Power or its customers and explain how those allocations are calculated.

C. If there are infrastructure projects that will be collected via the CSGC from Nevada Power customers that are not allocated to or recorded in the books and records of Nevada Power, please explain: (1) how these revenues will be recorded; and (2) why it is appropriate to charge Nevada Power customers for infrastructure projects recorded on the books and records of Sierra.

RESPONSE CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

RESPONSE:

A. Any transmission located in Nevada Power's service territory to interconnect generation resources identified as needed to meet the load needs of LLESA customers is included in the

CSGC. The allocation of the costs will be determined by the load ratio share of the LLESA peak loads anticipated in 2032. The cost allocation will determine what is recorded in Nevada Power's books and records.

B. In addition to the transmission described in part A, the thermal generation proposed in the 2026 IRP that is identified as needed to meet the load needs of LLESA customers is included in the CSGC. The allocation of the costs will be determined by the load ratio share of the LLESA peak loads anticipated in 2032. The cost allocation will determine what is recorded in Nevada Power's books and records.

C. N/A

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	08-25-2026
REQUEST NO:	Staff 288	KEYWORD:	staff 143 CSGC begin january 2027 CIAC
REQUESTER:	Venkat	RESPONDER:	Pascal, Misha (NV Energy)

REQUEST:

Reference: Response to Staff DR 143

Question: Page 1 of Attachment 1 (CSGC White Paper), provided in response to Staff DR 143, states that the CSGC is designed to be collected as a CIAC starting in January 2027 after the LLESA are approved and effective. Assuming that the Commission approves the LLESA, please confirm that the CSGC will begin in January 2027. If the CSGC will not begin in January 2027, please explain why not and provide the date that the CSGC will be effective.

RESPONSE CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

RESPONSE:

The CSGC was designed to be collected beginning in January 2027 on the assumption that the LLESA's would be approved and effective prior to that date. If approval occurs before January 2027, collection would begin in January 2027 as described in the white paper. However, given the procedural schedule adopted by the Commission, it is not anticipated that approval of the agreements will occur by January 2027, and therefore, collection is not likely to begin in January 2027. Collection would commence as of the effective date of the agreement. The agreements and rates, including the CSGC will be updated (and no longer be illustrative) in the final approved executed agreements after the Commission approves the form in the instant proceeding. The update will consider the collection period remaining.

Further, any variance between the collection period assumed in the illustrative CSGC and the actual collection period will be addressed through the general rate case reconciliation process,

under which the CSGC is recalculated to true up variances between forecast and actual costs and load determinants.

NV Energy

RESPONSE TO INFORMATION REQUEST

DOCKET NO:	26-05007	REQUEST DATE:	09-02-2026
REQUEST NO:	Staff 329	KEYWORD:	CIAC tax gorss-up rate CSGC calculation generation assets
REQUESTER:	Choi	RESPONDER:	Pascal, Misha (NV Energy)

REQUEST:

Reference: CIAC Tax Gross-up Rate Used in CSGC Calculation

Question: If the Commission approves the proposed CIAC tax gross-up rates for generation assets in the instant docket, would the CSGC rates be updated annually based on the CIAC tax gross-up rates established through the Companies' annual December filings for the next seven years, or for as long as the CSGC rates remain in effect?

RESPONSE CONFIDENTIAL (yes or no): No

TOTAL NUMBER OF ATTACHMENTS: None

RESPONSE:

The CSGC is not updated annually. As described in the CSGC White Paper, the CSGC will be reviewed in each successive general rate case beginning with the GRC in which the first identified resource is placed into rate base, so that actual costs and load determinants are reflected.

The tax gross-up operates separately. Consistent with the treatment of Rule 9 contributions, a contribution is grossed up at the rate in effect under Schedule CIAC at the time the contribution is determined, for as long as the CSGC remains in effect. A change in the gross-up rate does not by itself trigger a recalculation of the CSGC.

AFFIRMATION

Pursuant to the requirements of NRS 53.045 and NAC 703.710, SAMANTHA PREST, states that she 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 her knowledge and belief; and that if asked the questions appearing therein, her answers thereto would, under oath, be the same.

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

Date: October 6, 2026



SAMANTHA PREST