

Contact Filer Regarding Image Clarity

14-01002

Public Utilities Commission of Nevada
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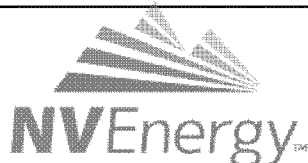
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Filed For: NPC

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

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
NPC



May 15, 2014

Ms. Breanne Potter, Assistant Commission Secretary
Public Utilities Commission of Nevada
1150 East William Street
Carson City, NV 89701-3109

RE: 14-01002; Nevada Power Company d/b/a NV Energy

Dear Ms. Potter:

Pursuant to NRS 703.191 and directives from the Commission's Secretary, enclosed for filing with the Commission are the following annual reports of Nevada Power Company d/b/a NV Energy:

Nevada Power Company FERC Form 1 for 2013
NV Energy 2013 Form 10-K
Nevada Power Company Reconciliation of Assessable Revenues
Nevada Power Company Allocated Rate of Return

The oath required by NRS 703.193 is set forth in the body of each of the reports enclosed. These annual reports are to be filed in the Commission's docketing system but do not require public notice or hearing.

Sincerely,

/s/ Elizabeth Elliot
Elizabeth Elliot

FERC FORM 1

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 1 Approved
OMB No.1902-0021
(Expires 12/31/2014)
Form 1-F Approved
OMB No.1902-0029
(Expires 12/31/2014)
Form 3-Q Approved
OMB No.1902-0205
(Expires 05/31/2014)



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

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

Exact Legal Name of Respondent (Company)

Nevada Power Company, d/b/a NV Energy

Year/Period of Report

End of 2013/Q4



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors and Shareholder of
Nevada Power Company

We have audited the accompanying financial statements of Nevada Power Company (the "Company"), which comprise the balance sheet — regulatory basis as of December 31, 2013, and the related statements of income — regulatory basis, retained earnings — regulatory basis, and cash flows — regulatory basis for the year then ended, included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form 1, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the regulatory-basis financial statements referred to above present fairly, in all material respects, the assets, liabilities, and proprietary capital of Nevada Power Company as of December 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

