

The Company has listed below any material changes that have taken effect since January 1, 2021.

(a) FERC Uniform System of Accounts Changes

There were no material changes.

(b) FERC Form No. 1 Reporting Requirements Changes

The Commission issued revisions to the FERC Form No. 1 pages for 2021. Generally, the revisions do not impact the SPS' Transmission Formula, as the line and column numbers in the new FERC Form No. 1 match the old form. However, there are a few instances that new lines or columns have been added to the FERC Form No. 1 that impact references in SPS' Transmission Formula. SPS has populated the Annual 2021 True-Up with the correct data. However, these FERC Form No. 1 revisions will require SPS to make a future ministerial filing to incorporate these reference changes in the Transmission Formula, as listed below:

Form No. 1 Page(s)	Formula Rate Template Reference	Description
262 - 263	Table 4, ATRR Projected Data Table 9, ATRR Actual Data	Added three new columns making the template column references inaccurate for Taxes Other Than Income taxes recorded in FERC Account 408, as presented on ATRR Projected Data and ATRR Actual Data. Will require SPS to change column references.
320 – 323	Table 27, Worksheet G_O&M Expenses and Wages and Salaries	New O&M expenses: Transmission Energy Storage Equipment (FERC Accounts 562.1 and 570.1 - Transmission). Will require SPS to add rows to include these new accounts. Currently zero balances.

(c) FERC Ratemaking Orders Applicable to the SPS Formula Rate

Exclude Costs Associated with Advanced Grid Intelligence and Security Initiative and other Ministerial Changes (Docket Nos. ER20-2829, EL21-58, and ER22-201) – On September 4, 2020, SPS filed to revise its transmission formula rate template to exclude costs associated with SPS's Advanced Grid Intelligence and Security ("AGIS") initiative from the determination of SPS's wholesale revenue requirement because these costs are for the benefit of retail customers. In addition, SPS proposes several ministerial changes to Tables in the Template. SPS requested an effective date of January 1, 2020. On December 3, 2020, SPS filed a motion requesting to withdraw the filing and terminate the proceeding. On April 22, 2021, the Commission issued an Order granting SPS' motion to withdraw the filing (175 FERC ¶ 61,060). However, the Commission did find the SPS tariffs under which SPS recovers AGIS costs from its wholesale rates need to be investigated. The Commission instituted a proceeding under FPA section 206 in Docket No. EL21-58 to investigate the justness and reasonableness of SPS' tariff provisions, established a refund effective date, and set the proceeding for hearing and settlement judge procedures. On October 25, 2021, SPS filed an unopposed Settlement Agreement, which also required the creation of a new docket (Docket No. ER22-201). Under the Settlement Agreement, SPS agreed to exclude AGIS-related costs from its wholesale transmission rates, except the AGIS-related costs should remain in the calculation of the gross plant allocator in the

SPS formula rate templates. SPS has also agreed to reimburse customers for AGIS-related costs collected through SPS's wholesale transmission formula rates on and after May 19, 2021. On May 6, 2022, the Commission issued a Letter Order approving the Settlement Agreement effective May 19, 2021 (179 FERC ¶ 61,098).

Implement a One-Time Revenue Credit (Docket No. ER21-2961) – On Wednesday, September 29, 2021, SPS filed revisions to its transmission formula rate template to create a mechanism for a one-time revenue credit to transmission customers in Zone 11 of the Southwest Power Pool, Inc. (“SPP”). Acceptance of the revisions will enable SPS to satisfy the requirements of a settlement agreement approved by the Public Utility Commission of Texas (“PUCT”) related to the transition of a portion of Lubbock Power & Light Company’s (“LP&L”) load from SPP to the Electric Reliability Council of Texas (“ERCOT”). SPS has requested a waiver from the sixty-day notice period and grant an effective date of October 1, 2021. On November 24, 2021, the Commission issued a Letter Order accepting SPS’ proposed tariff revisions, effective October 1, 2021 (177 FERC ¶ 61,134).

(d) Accounting Policies, Practices or Procedures of SPS

Eddy County HVDC Maintenance Accounting – In preparing the 2021 transmission formula rate true-up, SPS discovered the accounting for the revenue received from El Paso Electric Company and Public Service Company of New Mexico for the Eddy County HVDC maintenance expenses incurred by SPS was changed beginning in 2019 to credit FERC Account 562, instead of miscellaneous revenue. This accounting change was made to offset the expenses with the revenue received in the same account. Because the Eddy County HVDC maintenance revenue is already separately credited through the transmission formula rate, SPS has removed the 2021 revenue from transmission O&M expense on Worksheet G. In addition, SPS will correct the 2019 and 2020 O&M expense amounts through a prior period adjustment that will be included in the 2023 estimated rates.

(e) FERC Related Items

There were no material changes.

(f) GAAP-Related Items

There were no material changes.

(g) Significant Unusual or Non-Recurring Income or Expense

None

(h) Other

There were no material changes.

(i) SPP and/or Xcel Energy OATT changes that relate to SPS

- Docket ER16-1341 – Petition for Tariff Waiver Concerning the Implementation of the Revenue Crediting Process in Attachment Z2. SPP has filed a Z2 credit refund plan pending FERC approval.
- Docket EL18-9 – On October 10, 2017, Xcel Energy Services filed a formal complaint against SPP’s Attachment Z2 process - On August 15, 2019, EDF Renewables, Inc., et al. filed an answer in response to the answer of Xcel Energy Services Inc. to SPP’s Motion for Stay of

Refund Condition, to Hold Proceedings in Abeyance, and for Initiation of Settlement Procedures filed on June 28, 2019 - On August 30, 2019, SPP filed an answer in response to the various answers filed in response to SPP's Motion for Stay of Refund Condition, to Hold Proceedings in Abeyance, and for Initiation of Settlement Procedures filed on June 28, 2019.

- Docket ER18-2358 – Submission of Tariff Revisions to Add Additional Facilities for GridLiance High Plains LLC ("GridLiance HP") - On August 30, 2018, SPP submitted tariff revisions to add an Annual Transmission Revenue Requirement for transmission service using certain facilities of GridLiance High Plains LLC ("GridLiance HP"), previously named South Central MCN LLC, when GridLiance HP transfers functional control of additional transmission facilities to SPP. This docket has been appealed to appellate court.
- Docket EL21-58 - On August 23, 2021, Judge deJesus issued an Order Canceling Settlement Conference scheduled for August 24, 2021. On August 31, 2021, Judge deJesus issued a Report of Settlement Judge. The participants have reached a settlement agreement in principle. If a settlement conference is not filed by October 11, 2021, a follow-up settlement conference will be convened in October. On May 6, 2022, FERC issued an order approving the Settlement Agreement.
- Docket EL21-77 - On April 1, 2022, Tenaska Clear Creek Wind, LLC filed a Protest, Amended Complaint, and Request for Fast Track Processing. On April 8, 2022, FERC issued a Notice of Protest and Amended Complaint. On April 21, 2022, the Indicated SPP Transmission Owners filed comments opposing the Protest, Amended Complaint, and Request for Fast Track Processing of Tenaska Clear Creek Wind, LLC filed on April 1, 2022. On April 21, 2022, Bright Canyon Energy Corporation filed comments in support of the Protest, Amended Complaint, and Request for Fast Track Processing of Tenaska Clear Creek Wind, LLC filed on April 1, 2022. On April 21, 2022, SPP filed an answer in response to the Protest, Amended Complaint, and Request for Fast Track Processing of Tenaska Clear Creek Wind, LLC filed on April 1, 2022. On April 21, 2022, MidAmerican Energy Company filed comments in response to the Protest, Amended Complaint, and Request for Fast Track Processing of Tenaska Clear Creek Wind, LLC filed on April 1, 2022. On April 21, 2022, the Clean Energy Coalition filed Comments in Support of the Amended Complaint. On May 3, 2022, the Clean Energy Coalition filed an answer in response to the comments filed by MidAmerican Energy Company on April 21, 2022. On May 6, 2022, Tenaska Clear Creek Wind, LLC filed an answer in response to answer filed by SPP and the comments filed by MidAmerican Energy Company and Indicated SPP Transmission Owners on April 21, 2022. On May 13, 2022, SPP submitted revised results of the restudy of Tenaska Clear Creek Wind, LLC's wind project as required by the order issued on December 16, 2021. On May 23, 2022, SPP filed an answer in response to the answer filed by Tenaska Clear Creek Wind, LLC on May 6, 2022.
- Docket EL21-90 - On January 20, 2022, FERC issued an Order Denying Complaint.
- Docket EL22-30 - On April 28, 2022, SPP filed an answer in response to the answer filed by Southwestern Public Service Company on March 25, 2022. On May 12, 2022, Southwestern Public Service Company filed an answer in response to the answer filed by SPP on April 28, 2022.
- Docket EL22-54 - On April 20, 2022, SPP submitted a Petition for Declaratory Order and Request for Expedient Action. SPP petitions the Commission for a declaratory order asserting its exclusive or primary jurisdiction and determining that SPP properly compensated Associated Electric Cooperative, Inc. for emergency power provided during Winter Storm Uri in accordance with Attachment AE of the SPP Open Access Transmission Tariff. On May 23, 2022, Associated Electric Cooperative, Inc. filed a Motion to Dismiss the Petition for Declaratory Order.
- Docket ER21-1576 - On March 3, 2022, FERC issued an order accepting the compliance filing submitted on September 27, 2021.
- Docket ER21-2087 - On September 27, 2021, FERC issued an order accepting SPP's revisions to update The Empire District Electric Company's Formula Rate Template contained

in Addendum 18 to Attachment H of the Tariff. An effective date of May 14, 2021 was granted. This order constitutes final agency action.

- Docket ER21-2136 - On August 2, 2021, FERC issued an order accepting SPP's revisions to Attachment S of the Tariff to modify the procedure for calculation of megawatt-mile impacts. An effective date of August 15, 2021 was granted. This order constitutes final agency action.
- Docket ER21-2290 - On August 20, 2021, FERC issued an order accepting SPP's filing of revisions to NorthWestern Corporation's South Dakota formula rate contained in Addendum 27 to Attachment H of the Tariff. An effective date of September 1, 2021 was granted.
- Docket ER21-2323 - On August 17, 2021, FERC issued an order accepting SPP's filing of amendments to the SPP Membership Agreement in order to facilitate the decision of L and O Power Cooperative to join SPP as a Transmission Owner and to place its facilities under the functional control of SPP. L and O Power Cooperative requested amendments to its Membership Agreement to accommodate its membership and participation in SPP. An effective date of June 28, 2021 was granted. This order constitutes final agency action.
- Docket ER21-2581 - On March 7, 2022, FERC issued an order accepting the compliance filing submitted on January 31, 2022.
- Docket ER21-2600 - On February 4, 2022, FERC issued an order accepting SPP's compliance filing submitted on December 22, 2021.
- Docket ER21-2794 - On October 6, 2021, SPP filed an answer in response to the request to add non-conforming language to the service agreement filed by The Energy Authority, Inc. On October 21, 2021, The Energy Authority, Inc. filed an answer in response to the answer filed by SPP on October 6, 2021. On October 29, 2021, FERC issued an order accepting the agreements, effective August 1, 2021 as requested.
- Docket ER22-108 - On April 29, 2022, FERC issued an order accepting SPP's revisions to Attachment X of the Tariff to modify the minimum capitalization requirements for Market Participants that participate in the Transmission Congestion Rights market, subject to SPP submitting a compliance filing. An effective date of April 30, 2022 was granted. SPP's compliance filing is due on May 31, 2022. On May 24, 2022, SPP submitted its compliance filing in response to the order issued on April 29, 2022.
- Docket ER22-1470 - On May 31, 2022, FERC issued an order accepting SPP's revisions to City Utilities of Springfield, Missouri's formula rate contained in Addendum 17 to Attachment H of the Tariff. SPP was directed to submit a compliance filing to include a note to Worksheet D stating that any additional to lines 38, 39 or 83 will require a Section 205 filing at FERC. An effective date of June 1, 2022 was granted. SPP's compliance filing is due on June 30, 2022.
- Docket ER22-1491 - On April 7, 2022, Basin Electric Power Cooperative filed a Motion to Intervene. On April 18, 2022, Western Area Power Administration filed a Motion to Intervene. On April 19, 2022, Missouri River Energy Services filed a Motion to Intervene. On May 12, 2022, FERC issued an order accepting the revisions to Corn Belt Power Cooperative, Inc.'s formula rate contained in Attachment H, Addendum 26 Part 1 of the Tariff. An effective date of June 1, 2022 was granted.
- Docket ER22-1500 - Several parties filed motions to intervene. On April 21, 2022, Kansas Municipal Energy Agency, Kansas Electric Power Cooperative, Inc. and Kansas Power Pool filed a Protest. On May 5, 2022, Sunflower Electric Power Corporation filed an answer in response to the protest filed by Kansas Municipal Energy Agency, Kansas Electric Power Cooperative, Inc. and Kansas Power Pool on April 21, 2022. On May 20, 2022, Kansas Municipal Energy Agency, et al. filed an answer in response to the answer filed by Sunflower Electric Power Corporation on May 5, 2022. On May 26, 2022, FERC issued a letter stating the filing is deficient and that additional information is necessary to process the filing. The response is due on June 27, 2022.
- Docket ER22-1533 - Several parties filed motions to intervene. On April 21, 2022, EDF Renewables, Inc. filed Comments. On April 21, 2022, Invenergy Renewables, LLC filed a Protest. On April 21, 2022, the Clean Energy Entities filed Comments. On May 11, 2022, SPP

and the Midcontinent Independent System Operator, Inc. filed an answer in response to the protest filed by Invenergy Renewables, LLC on April 21, 2022. On May 27, 2022, FERC issued an order accepting SPP's revisions to Section 9.4 of the Joint Operating Agreement Between Midcontinent Independent System Operator, Inc. and SPP to improve queue priority and coordination rules for interconnection requests pending in MISO's and SPP's generator interconnection queues and mitigate the risk and uncertainty faced by interconnection customers as a result of Affected Systems study schedule changes. An effective date of May 31, 2022 was granted.

- Docket ER22-1535 - On April 4, 2022, SPP filed a Motion to Intervene. Several parties filed motions to intervene. On April 21, 2022, Invenergy Renewables, LLC filed a Protest. On April 21, 2022, the Clean Energy Entities filed Comments. On April 21, 2022, EDF Renewables, Inc. filed Comments. On May 11, 2022, SPP and the Midcontinent Independent System Operator, Inc. filed an answer in response to the protest filed by Invenergy Renewables, LLC on April 21, 2022.
- Docket ER22-1582 - On April 6, 2022, SPP submitted revisions to update the competitive upgrade re-evaluation process contained in Attachment Y, Section VIII of the Tariff. An effective date of June 6, 2022 was requested. Several parties filed motions to intervene. On May 16, 2022, FERC issued an order accepting SPP's revisions to update the competitive upgrade re-evaluation process contained in Attachment Y, Section VIII of the Tariff. An effective date of June 6, 2022 was granted. This order constitutes final agency action.
- Docket ER22-1583 - On April 6, 2022, SPP submitted revisions to update the transmission owner selection criteria and scoring provisions contained in Attachment Y, Section III.2(f) of the Tariff in order to establish a scoring methodology that is consistently applied across all evaluation categories. An effective date of June 6, 2022 was requested. Several parties filed motions to intervene. On May 16, 2022, FERC issued an order accepting SPP's revisions to update the transmission owner selection criteria and scoring provisions contained in Attachment Y, Section III.2(f) of the Tariff in order to establish a scoring methodology that is consistently applied across all evaluation categories. An effective date of June 6, 2022 was granted. This order constitutes final agency action.
- Docket ER22-1642 - On April 14, 2022, Associated Electric Cooperative, Inc. filed a petition seeking waiver of the 365-day limitation period for modifications to Settlement Statements as set forth in Section 10.1(4) of Attachment AE of the SPP Tariff and allow for an extension of the limitation period to June 16, 2022. On May 4, 2022, SPP filed a Motion to Intervene.
- Docket ER22-1697 - On April 28, 2022, SPP submitted its compliance filing revising the Tariff to incorporate language to comply with Order No. 2222's requirements to remove barriers to the participation of distributed energy resource aggregations in the capacity, energy and ancillary services markets operated by regional transmission organizations and independent system operators. SPP requested that the Commission issue an order by December 31, 2022 to allow SPP staff to develop, test, and move the proposed revisions into the production phase of SPP's software systems and to develop the processes necessary to implement the changes. SPP requested an effective date of 12/31/9998 for the Tariff Records submitted in the filing and committed to submitting a filing with the Commission to specify a precise effective date not less than six months prior to implementation. As of the date of this filing, implementation is targeted for the third quarter of 2025. Several parties filed motions to intervene. On May 6, 2022, Advanced Energy Management Alliance filed a motion for extension of time to file comments in this proceeding. On May 10, 2022, Nebraska Public Power District filed a Motion to Intervene and Comments in Support. On May 12, 2022, Xcel Energy Services Inc. filed a Motion to Intervene and Request for Extension of Time to file Comments. On May 12, 2022, FERC issued a notice extending the comment deadline to June 9, 2022.
- Docket ER22-1719 - On April 29, 2022, SPP submitted revisions to the Tariff to establish Zonal Planning Criteria. An effective date of June 29, 2022 was requested. On May 20, 2022, the Joint Commenters filed Comments in support. On May 20, 2022, GridLiance High Plains

LLC filed a Motion to Intervene and Protest. On May 20, 2022, Western Area Power Administration filed a Motion to Intervene and Comments in Support. On May 20, 2022, Oklahoma Gas and Electric Company filed a Protest. On May 20, 2022, the Indicated SPP Transmission Owners filed a Protest.

- Docket ER22-1731 - On April 29, 2022, SPP, on behalf of Missouri River Energy Services, submitted revisions to MRES' formula rate template and implementation protocols contained in Addendum 24 to Attachment H of the Tariff. On May 20, 2022, Western Area Power Administration filed a Motion to Intervene and Comments with Request for Clarification. On May 20, 2022, Basin Electric Power Cooperative filed a Motion to Intervene and Protest. Several parties filed motions to intervene.
- Docket ER22-1792 - On May 4, 2022, SPP submitted revisions to the Tariff to modify the transmission owner selection criteria and scoring process contained in Attachment Y, Section III.2(f). An effective date of July 4, 2022 was requested. On May 16, 2022, Ameren Services Company filed a Motion to Intervene. On May 17, 2022, American Electric Power Service Corporation filed a Motion to Intervene.
- Docket ER22-1846 - On May 10, 2022, SPP submitted revisions to Attachment J, Section III of the Tariff to establish an alternative process that would allow an entity to apply for an exception to the current cost allocation process that would allow the remaining costs for one or more specific upgrades between 100 kV and 300 kV to be fully allocated prospectively on a region-wide basis. An effective date of August 1, 2022 was requested. Several parties filed motions to intervene. On May 31, 2022, ITC Great Plains, LLC filed a Motion to Intervene and Comments in support of SPP's filing. On May 31, 2022, the Supporting Parties filed Comments in support of SPP's filing. On May 31, 2022, the Indicated Utilities filed a Joint Motion to Intervene and Protest. On May 31, 2022, the Indicated Transmission Owners filed a Protest. On May 31, 2022, the Kansas Corporation Commission filed a Notice of Intervention and Request for Extension of Time to File Comments.
- Docket ER22-1905 - On May 19, 2022, SPP submitted revisions to Attachment V of the Tariff to define Electromagnetic Transient Study and to specify that the Interconnection Customer is responsible for implementing mitigation prior to the injection of power into the SPP Transmission System if needed. An effective date of August 1, 2022 was requested.
- Docket ER22-1950 - On May 25, 2022, SPP submitted revisions to update the transmission owner selection process contained in Attachment Y, Section III.2 in order to add new subsection (d) to specify that the Industry Expert Panel will draft and SPP will issue formal guidance to respondents no later than 45 calendar days after issuance of the Request for Proposal. An effective date of July 25, 2022 was requested.
- Docket ER-22-331 - On April 5, 2022, FERC issued an order accepting SPP's revisions to Attachment J, Section III of the Tariff to modify the review of the Base Plan allocation methodology. An effective date of January 3, 2022 was granted.
- Docket ER22-379 - On April 4, 2022, the Clean Energy Advocates filed a Protest in response to SPP's response to the letter requesting additional information. On April 21, 2022, SPP filed an answer in response to the Protest filed by the Clean Energy Advocates on April 4, 2022. On May 10, 2022, FERC issued a letter stating SPP's filing is deficient, and that additional information is necessary to process the filing. SPP's response is due on June 9, 2022.
- Docket ER22-411 - On April 15, 2022, FERC issued an Order Rejecting Tariff Revisions. On May 16, 2022, Lincoln Electric System filed a Request for Rehearing of the order issued on April 15, 2022.
- Docket ER22-709 - On April 25, 2022, SPP, on behalf of Missouri Joint Municipal Electric Utility Commission, submitted the response to the letter requesting additional information issued on March 31, 2022. On May 24, 2022, FERC issued an order accepting the proposed revisions to SPP's Tariff to establish a formula rate and add an Annual Transmission Revenue Requirement for Missouri Joint Municipal Electric Utility Commission, to be effective June 1,

2022, subject to refund and the outcome of the pending proceeding in Docket No. ER18-99 and establishing hearing and settlement judge procedures.

Classification or Reclassification of Facilities from Transmission to Radial or from Radial to Transmission

In the 2021 True-Up, SPS uses the Radial Line Study (06-2022---SPS RLS for 2021 True-up) populated with end of year 2021 plant balances.

Revisions were made to the Radial Line Study to update certain components such as circuit numbers, mileages, asset locations, switch location, and “to and from” descriptions.

There were four radials directly assigned to SPS retail that were changed to non-radial this year and two additional radials directly assigned to SPS retail this year.

There were three radial lines directly assigned to Lubbock Power and Light (“LP&L”) that changed to non-radial because LP&L no longer receives transmission service at those delivery points.

A radial line was directly assigned to Lyntegar this year. The newly direct assigned line is Z-52, Terry County to Brownfield Switching Station.

An additional radial line was directly assigned to Deaf Smith this year. The newly direct assigned line is Z-71 Hereford Interchange to N.O Switch 5733.