

The Company has listed below any material changes that have taken effect since January 1, 2016. For additional information, please refer to the Southwestern Public Service Company FERC Form 1 for Q4 2016, Notes to Financial Statements.

(a) FERC Uniform System of Accounts Changes

There were no material changes.

(b) FERC Form No. 1 Reporting Requirements Changes

There were no material changes.

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

Proration of Accumulated Deferred Income Taxes – On April 12, 2016, the Commission approved the Company's proposed revisions to its transmission formula rate template to prorate its Accumulated Deferred Income Taxes ("ADIT"), filed on November 2, 2015. The Company's filing was made to ensure it has calculated ADIT in accordance with the proration formula in IRS regulation section 1.167(1)-1(h)(6), effective January 1, 2016. On May 12, the Company made a Compliance filing to implement the changes in the tariff in Docket No. ER16-236-002. On August 9, 2016, the Commission, by Letter Order approved the Company's Compliance Filing.

Refiling of Current Open Access Transmission Tariff ("OATT") Records – On April 15, 2016, SPS filed to re-baseline the Transmission Tariff currently filed under SPS's Tariff ID 2000 to new Tariff ID 2001. The filing was to facilitate the transition to a new electronic tariff filing software, effective April 16, 2016 (Docket Nos. ER16-1420-000 and ER16-1426-000). On June 7, 2016, the Commission, by Letter Order approved the Company's filing.

Ministerial Filing – On September 16, 2016, SPS filed to modify the SPS Transmission Formula Rate Template. The revisions are ministerial in nature and are necessary, in part, to reflect a new SAP general ledger accounting system adopted by the Xcel Energy Services Inc. and the Xcel Energy Operating Companies for fiscal year 2016 (Docket Nos. ER16-2597-000 and ER16-2598-000). On November 9, 2016, the Commission, by Letter Order approved the Company's tariff revisions.

MISO-SPP Joint Operating Agreement Settlement – On November 30, 2016, SPP and several Settling Parties filed a Settlement that addresses the allocation of revenues SPP receives from Midcontinent Independent System Operator, Inc. (MISO) and NRG Energy, Inc. resulting from the settlement agreement approved by the Commission in Docket No. ER14-1174-000, et al. (MISO-SPP JOA Settlement). The MISO-SPP JOA Settlement, among other things, provided the terms and conditions under which SPP will be provided compensation from MISO and NRG Energy, Inc. for the use of SPP's transmission system, effective January 29, 2014. On January 31, 2017, the Commission, by Letter Order approved the MISO-SPP Settlement. Revenues SPS receives as a result of this Settlement will be included as revenue credits in the Transmission Formula Rate template.

SPP Attachment Z2 ("Z2") Compensation for Upgrade Sponsors Tariff Implementation – On April 1, 2016, SPP filed a request to waive its one-year limitation on billing resettlements in order to settle the Z2 Crediting back to 2008. Beginning September 1, 2016 SPP finalized the calculation process around the Z2 tariff and began monthly billing of all related charges. On November 3, 2016, after the FERC approval, SPP invoiced SPS for the 8 year Historical Period which was a net payable amount of \$12.8M. The Historical Period and the ongoing monthly Z2 charges include a reduction to Point-to-Point Revenue (FERC Account 456.1), an increase in

Transmission Expense (FERC Account 565), additional Direct Assigned Upgrade Charges (FERC Account 565) and an increase in Credit Distributions Revenue (FERC Account 456.1). The Direct Assigned Charges and Credit Distributions Revenue are included in the 2016 Production Formula Rate True-Up. The reduction to Point-to-Point Revenue is included in the Revenue Credits section in the 2016 Transmission Formula Rate True-Up.

FERC Audit of Xcel Energy Services Inc. - On February 6, 2017, the Division of Audits and Accounting (“DAA”) in the Office of Enforcement of the Federal Energy Regulatory Commission (“FERC”) notified it is commencing an audit of Xcel Energy Inc. (“Xcel”), including its service companies and other affiliates in the Xcel company system. The audit will evaluate the Companies’ compliance with the Commission’s: (1) cross-subsidization restrictions on affiliate transactions under 18 C.F.R Part 35; (2) accounting, recordkeeping, and reporting requirements under 18 C.F.R. Part 366; (3) Uniform System of Accounts (“USofA”) for centralized service companies under 18 C.F.R. Part 367; (4) preservation of records requirements for holding companies and service companies under 18 C.F.R. Part 368; and (5) FERC Form No. 60 Annual Report requirements under 18 C.F.R. Part 369. The audit will also evaluate the associated public utilities’ transactions with affiliated companies for compliance with the Commission’s accounting requirements under 18 C.F.R. Part 101, the applicable reporting requirements in the FERC Form No. 1 under 18 C.F.R. Part 141, and jurisdictional rates on file. The audit will cover January 1, 2013 to present.

(d) Accounting Policies, Practices or Procedures of SPS

On January 1, 2016, Xcel Energy and all affiliates, including SPS, implemented a new SAP general ledger system. Generally, the system change did not materially impact most areas of accounting; however, any changes that did occur are discussed below:

Overhead Rates – Engineering and Supervision – The Engineering and Supervision (“E&S”) Overhead is used by engineering departments to assist in assigning their labor and certain other department costs to those maintenance and construction projects to which they support, where it is not cost beneficial to track and direct charge the job. In 2016, the process for defining the rate by which the E&S overhead pools are charged to construction has changed to result in a complete clearing of the overhead pool each month. In previous years, an overhead rate was manually calculated monthly based on forecasted dollars to be charged to the overhead pool and forecasted charges eligible for the overheads. In addition, with the conversion from JDE to SAP, the E&S functions were consolidated at higher levels as was the capital/O&M allocation. In 2015 the allocation of capital and O&M was tied to an individual task on a work order. A study was performed prior to SAP implementation to group several individual tasks into 5 overall categories. As a result, the capital/O&M allocation in SAP is an overall average of the individual tasks. Additionally, costs are spread over fewer FERC accounts within the same functional FERC group.

Fleet Residue Charges - Fleet Focus is the software used by the Company to assign fleet costs to the fleet units by business area. Any costs or credits left in the fleet balance sheet accounts (residue) are then transferred back to the business areas. Prior to January 1, 2016, the residue in the balance sheet accounts was manually cleared each quarter. With the implementation of SAP in 2016, the residue is cleared monthly.

Purchasing and Warehouse Overhead - With the implementation of SAP in 2016, purchasing and warehouse overhead costs are cleared monthly from the cost pools instead of quarterly.

Derivation of Construction Work in Progress (“CWIP”) and Retirement Work in Progress (“RWIP”) - With the implementation of SAP in 2016, charges are allocated to an internal order (“I/O”) to CWIP, RWIP, or an expense based on the Unit Estimate split by expenditure type. This occurs through the PowerPlan derivation process. Previously, charges were specifically identified as CWIP, RWIP, or expense based on the object account selected on the transaction.

In addition, there were other Accounting changes in 2016, as follows:

Meter Turn On/Offs for Delinquent Accounts – Effective January 1, 2016, SPS records costs for meter turn on and turn off for delinquent accounts to FERC Account 903, Customer Records and Collection Expenses instead of FERC Account 586, Distribution Operations Expense - Meter Expenses.

Air Quality Permits – Starting in 2016, air quality permits and fees are recorded in FERC Account 506, Miscellaneous Steam Power Expenses, instead of FERC Account 502, Steam Expenses (\$500K annual amount).

Capital Policy Changes – Effective January 1, 2016, capitalization of certain end of life rebuild and overhaul activities that result in the extension of the useful life of the equipment beyond the original expectations are now able to be capitalized when certain criteria are met. If the end of life rebuilds result in significant modifications to the equipment and extend the life beyond original expectations, they are now able to be capitalized even without replacement of the underlying asset, i.e., rebuilding all internal parts of a pump instead of replacing the entire pump. Previously, the capital policy only allowed capitalization if the property unit was replaced.

Production Formula Rate True Ups – In 2016, the Production Formula Rate True Ups are treated as either a Regulatory Asset recorded in FERC Account 182.3 or as a Regulatory Liability recorded in FERC Account 254. In previous years these balances were recorded in FERC Account 173, Accrued Utility Revenues or in FERC Account 242, Miscellaneous Accrued Liabilities. This change aligns the treatment of Production Formula Rate True Ups with the treatment of Transmission Formula Rate True Ups.

Capitalization of Certain Property Tax – In 2016, SPS began capitalizing the portion of property tax related to Construction Work in Process (“CWIP”) in accordance with a Public Utility Commission of Texas order in Docket No. 43695.

Equity Reclassification - From 2001 to 2015, SPS received contributions of capital from the parent company, allocations of holding company tax benefit, and allocations of unitary tax. These transactions were recorded in FERC Account 207, Premium on Capital Stock. The FERC USoA defines Account 207 as the excess of cash received over the par value when stock is issued. When the operating companies receive a contribution of capital from the parent company, an allocation of holding company tax benefit, or an allocation of unitary tax, no stock is being issued. Thus the FERC USoA would dictate the transaction should be recorded to Account 211 and not recorded to Account 207. A reclassification entry was made in December 2016 to move \$1B from Account 207 to Account 211.

Commodity Management Software Life True-up - Phase 4 of the Commodity Management Software was in-serviced in 2014 and assigned an incorrect life of 5 years rather than 10 years as was determined for Phases 1 through 3 of the project. A correction was made to update the remaining life on these assets to 10 years effective in March 2016, and SPS recorded an expense true-up to reverse the excess depreciation taken under the previously assigned life. The true-up to expense is \$386,000.

(e) FERC Related Items

There were no material changes.

(f) GAAP-Related Items

Presentation of Debt Issuance Costs—In April 2015, the FASB issued Simplifying the Presentation of Debt Issuance Costs, Subtopic 835-30(ASU No. 2015-03), which requires the presentation of debt issuance costs on the balance sheet as a deduction from the carrying amount of the related debt, instead of presentation as an asset. Xcel Energy implemented the new guidance as required on Jan. 1, 2016, and there was no change to the FERC treatment of debt issuance costs.

Presentation of Deferred Taxes — In November 2015, the FASB issued Balance Sheet Classification of Deferred Taxes, Topic 740 (ASU No. 2015-17), which eliminates the requirement to present deferred tax assets and liabilities as current and noncurrent on the consolidated balance sheet based on the classification of the related asset or liability, and instead requires classification of all deferred tax assets and liabilities as noncurrent. Xcel Energy early adopted the new guidance in the fourth quarter of 2016 for purposes of its GAAP financial statements; however there was no change to the FERC balance sheet presentation of deferred taxes, which requires presentation of deferred taxes in FERC accounts 190, 281, 282 and 283.

Interest on Customer-related Activity - In 2016, SPS began recording interest on customer-related activity to Operating Income. Previously this had been reported as Non-operating Income. There was no change to the FERC reporting of this activity. The impact of the change to Operating Income was as follows (amounts shown in debit/credit format):

Operating Revenue – Electric:	(\$169,942.19)
Operating Expense – Electric Fuel and Purchased Power:	\$167,684.84

When possible, interest on customer-related activity now follows the underlying transactions and is recorded to the same accounts. For example, interest on the Texas deferred fuel balance follows the deferred fuel transactions to Electric Fuel and Purchased Power, regardless of whether the interest for a given period is income or expense. In the case of the NM RPS rider, interest is recorded to Operating Revenue.

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

There were no material changes.

(h) Other

Service Company Updated Methodology for the Rate and Regulation Service Function – As a result of the 2015 Affiliate Interest filing with the Minnesota Public Utilities Commission, Xcel Energy Services Inc. updated the method for allocating costs incurred by the Rates and Regulation service function to use the newly created Direct Labor Ratio starting January 1, 2016. A definition of the new ratio is below and it replaces the use of the Revenue Ratio as the method for allocating costs. It also removes the option of using the Labor Dollars ratio.

Direct Labor Ratio – Based on fully-loaded direct-charged Rates and Regulation labor dollars charged to individual operating affiliates by the Rates and Regulation service function. The numerator of which is the fully-loaded direct-charged labor dollars to individual operating affiliates by Rates and Regulation service function and the denominator of which is the total

fully-loaded direct-charged labor dollars to all affiliates by the Rates and Regulation service function.

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

- Docket No. ER12-959 -- SPP filing to incorporate Tri County Electric Cooperative formula transmission rate into SPP OATT. Filed 1/31/2012. Tri County's transmission facilities are located within the SPS zone. An Initial Decision was issued on 4/22/2013 which concluded none of Tri County's facilities qualify as transmission under SPP Attachment A1. Requests for rehearing of the Order on Rehearing are pending. SPS appealed both orders to the D.C. Circuit Court of Appeals on April 22, 2013. On November 16, 2014, the Commission issued Opinion No. 535 which affirmed the Initial Decision that none of Tri County's facilities qualify as transmission under SPP Attachment A1. On October 30, 2014, SPP submitted a compliance filing to remove the Tri-County formula rate from the OATT and on December 5, 2014 the Commission accepted the revisions to remove the formula rate. On March 23, 2015, SPP submitted a refund report. SPS has an appeal pending in the United States Court of Appeals for the D.C. Circuit under Case No. 14-1282. On March 8, 2016 the D.C. Circuit issued its opinion in the case. The Court disagreed with FERC's position in all respects, and remanded the case back to FERC for consideration of how to address the refund issue. On July 21, 2016 FERC issued its order on remand directing SPP to bill Tri-County for the amounts of Tri-County's ATRR that SPP collected between April 1, 2012 and February 21, 2013, with interest. FERC also directed SPP to refund the funds recouped from Tri-County.
- Docket EL14-21 - SPP Complaint against MISO – JOA Violation. On January 28, 2014, SPP filed a Complaint and Request for Fast Track Processing and Motion to Consolidate. SPP submitted the Complaint for an order finding that the Midcontinent Independent System Operator, Inc. is violating the Joint Operating Agreement ("JOA") between SPP and MISO and SPP's Tariff, requiring MISO to compensate SPP for use of SPP's transmission system in accordance with the SPP Tariff. In the event the Commission does not so find, SPP alternatively requests that the Commission find 1) that the JOA is no longer just, reasonable, and not unduly discriminatory to the extent it does not provide a mechanism by which SPP may assess charges for MISO's use of the SPP transmission system to integrate the former Energy Operating Companies; and 2) that the compensation mechanism set forth herein is the just, reasonable, and not unduly discriminatory rate for MISO's use of the SPP transmission system. SPP requested that Docket Nos. ER14-1174, EL11-34 and EL14-21 be consolidated. On March 28, 2014, the Commission issued an order consolidating the dockets and establishing hearing and settlement procedures. On January 21, 2016 the Commission issued an order approving a settlement agreement among the parties.
- Docket ER14-1174 - SPP-MISO Joint Operating Agreement Dispute – This docket addresses the integration of MISO South (Entergy) into MISO and the transmission service charges for use of SPP's transmission system for transactions between MISO and MISO South. SPP requested that Docket Nos. ER14-1174, EL11-34 and EL14-21 be consolidated. On March 28, 2014, the Commission issued an order consolidating the dockets and establishing hearing and settlement procedures. On January 21, 2016 the Commission issued an order approving a settlement agreement among the parties.
- Dockets ER14-2850 and ER14-2851 – SPP's filing to integrate the WAPA Integrated System into SPP. On November 10, 2014, the Commission issued an order conditionally accepting in part, rejecting in part, accepting and suspending filings in part, establishing hearing and settlement procedures, and directing compliance filing. On April 21, 2016 a letter order approving a joint partial settlement was issued.
- Docket ER15-2265 – On July 24, 2015, SPP submitted revisions to its OATT to establish separate procedures for the establishment, modification, and termination of trading hubs and resource hubs in its Integrated Marketplace. On September 22, 2015, the Commission issued an order conditionally accepting the revisions, effective September 23, 2015, subject

- to a compliance filing. On October 22, 2015, SPP filed the ordered compliance filing. On February 29, 2016 the Commission accepted SPP's revisions subject to condition. On March 30, 2016 SPP submitted a compliance filing as well as a request for rehearing. On April 27, 2016 the Commission granted SPP's rehearing request. On June 21, 2016, FERC issued an order denying SPP's request for rehearing and accepted SPP's OATT revisions proposed in SPP's compliance filing, effective September 23, 2015.
- Docket ER15-2594 – On September 1, 2015, South Central MCN filed for a transmission formula rate and transmission rate incentives. Several parties filed interventions in the proceeding. Xcel Energy Service, on behalf of SPS, included a protest with their intervention. On October 12, 2016, South Central MCN filed a joint settlement and on January 27, 2017 the Commission issued a letter order accepting the uncontested settlement.
 - Docket ER16-13 - On October 2, 2015, SPP filed proposed revisions to the SPP OATT to reduce the number of Auction Revenue Rights (ARR) made available in the annual ARR allocation by placing limits on the percentage of available transmission system capability used to determine the ARRs' simultaneous feasibility. On November 23, 2015 the Commission issued a deficiency letter. On December 23, 2015, SPP filed their deficiency response. On February 19, 2016 the Commission accepted the proposed revisions subject to condition and directed SPP to submit a compliance filing. SPP submitted a compliance filing on March 21, 2016. On July 21, 2016, FERC issued a letter order accepting the proposed revisions to certain sections of Attachment AE of the SPP OATT but also directing other revisions be made in another compliance filing. On August 4, 2016, SPP submitted an additional compliance filing as directed. On October 24, 2016 SPP's proposed revisions were accepted by delegated letter order.
 - Docket ER16-165 - On October 29, 2015, SPP submitted revisions to its OATT regarding the treatment of point-to-point transmission service revenues in the calculation of a transmission owner's zonal annual transmission revenue requirement for the purposes of determining monthly demand charges and base plan zonal and region-wide charges for network integration transmission service. On December 30, 2015 the Commission issued an order accepting the revisions subject to condition. On January 20, 2016, SPP submitted a compliance filing and on April 20, 2016 the Commission issued a letter order accepting the filing.
 - Docket ER16-236 – On April 12, 2016, the Commission approved the Company's proposed revisions to its transmission formula rate template to prorate its Accumulated Deferred Income Taxes (ADIT), filed on November 2, 2015. The Company's filing was made to ensure it has calculated ADIT in accordance with the proration formula in IRS regulation section 1.167(1)-1(h)(6), effective January 1, 2016. On May 12, 2016, the Company made a Compliance filing to implement the changes in the tariff in Docket No. ER16-236-002. On August 9, 2016, FERC issued a letter order accepting the revisions.
 - Docket ER16-512 – On December 14, 2015, SPS filed to revise the transmission formula rate templates to: 1) revise the return on equity effective October 20, 2014; 2) include recovery of SPS's expenses related to post-employment benefits other than pensions effective January 1, 2015; 3) include gains on the sales of transmission facilities in the transmission formula template effective January 1, 2016; and 4) changes to the Implementation Procedures related to the changes listed above. On January 29, 2016, the Commission issued a letter order accepting the revisions.
 - Dockets ER16-800 and EC16-64 – On January 28, 2016, SPS and XEST filed a joint application for a transaction by which the ownership of certain transmission lines and associated substations in Kansas and Oklahoma would be transferred from SPS to XEST as well as a request for approval of an O&M Agreement between SPS and XEST. On June 3, 2016 SPS and XEST filed notices to withdraw the filings.
 - Docket ER16-1030 – On February 29, 2016, Public PSCo, on behalf of SPS, filed revisions to sections 15.7 and 28.5 of the Xcel Energy OATT to update the real power loss percentages

- (loss factors) for service on the SPS system. On April 28, 2016 the tariff revisions were accepted for filing, effective May 1, 2016, as requested.
- Docket ER16-1341 – On April 1, 2016 SPP requested that the Commission waive certain provisions of SPP's OATT necessary for the implementation of the revenue crediting process in Attachment Z2 for the historical period due to SPP's delayed development of the necessary software. Several parties including XES have intervened in the case. On July 7, 2016, FERC issued an order granting the waiver request. Several parties including XES requested rehearing of the order and on September 6, 2016, FERC issued an order granting rehearing for further consideration.
 - Dockets ER16-1420 and ER16-1426 – On April 15, 2016, XES and SPS filed administrative filings to migrate the tariff records in its eTariff database to new Tariff Identifiers ("Tariff IDs"). Specifically, SPS proposed to cancel its existing Tariff ID 2000 (Transmission Tariffs) and Tariff ID 1000 (Market Tariffs) effective April 15, 2016. In separate filings, SPS proposed establishing new Tariff IDs for these tariff records effective April 16, 2016. The migration filings reflect only limited changes to the metadata and structural composition of SPS's tariff data required to effectuate the transition to SPS's new eTariff software. On June 7, 2016, the notices of cancellations were accepted for filing effective April 15, 2016, as requested, and the new Tariff IDs were accepted for filing effective April 16, 2016, as requested.
 - Docket ER16-1686 – Pursuant to the Commission's April 12, 2016 Order in Docket No. ER16-236-000 et al., PSCo, on behalf of itself and SPS submitted a compliance filing in e-Tariff of revised tariff records to Attachment O-PSCo and Attachment O-SPS of the Xcel Energy OATT to be effective April 16, 2016. . On August 9, 2016, FERC issued a letter order accepting the revisions.
 - Docket ER16-1772 – On May 24, 2016, PSCo, on behalf of SPS, submitted revised tariff sheets to the Xcel Energy OATT. The revisions incorporate a new Schedule 17, which is an Interconnection Switching Fee that would govern the costs that would be charged to LP&L if it disconnects its load from the transmission systems of SPS and the SPP and interconnects the load with the ERCOT. SPS also proposes certain revisions to its transmission formula rate (Attachment O-SPS to the Xcel Energy OATT) to credit the revenues collected under Schedule 17 to mitigate the impact of the LP&L disconnection on SPS's other transmission customers, and to make certain other clarifying tariff revisions. On September 20, 2016, FERC issued an order rejecting as premature the proposed revisions without prejudice.
 - Docket ER16-1774 – On May 24, 2016, SPP, on behalf and at the request of SPP member WFEC, submitted revisions to its OATT to update WFEC's ATRR and to adopt a formula rate template and implementation protocols for transmission service using the transmission facilities of WFEC. On July 21, 2016, FERC issued an order accepting the tariff revisions and establishing hearing and settlement procedures. Several parties including XES filed interventions in the proceeding. On March 28, 2017, the SPP submitted an unopposed joint settlement as well as a joint motion for authorization to implement settlement rates on an interim basis and on March 30, 2017 the motion for interim rates was granted. The Commission has yet to act on the settlement.
 - Docket ER16-1814 – On May 31, 2016, SPP submitted revisions to its OATT to update the loss factor for transmission facilities owned by SPS. This filing incorporates into Attachment M of the Tariff an updated loss factor for SPS which was accepted for filing by the Commission in Docket No. ER16-1030. SPP requested an effective date of May 1, 2016, which is the same effective date of the updated loss factors accepted by the Commission in the Letter Order. On July 26, 2016, FERC issued a letter order accepting the SPP OATT revisions effective May 1, 2016.
 - Docket ER16-1912 – On June 10, 2016, SPP submitted revisions to its OATT that address SPP's processes regarding out-of-merit energy. Several parties including XES filed motions to intervene in the proceeding. On July 28, 2016, FERC issued a deficiency letter requesting additional information from SPP. On September 6, 2016, SPP submitted their deficiency response. On November 4, 2016, the Commission issued an order accepting the revisions

- subject to condition and on November 9, 2016 SPP filed its compliance filing. On January 17, 2017, the SPP's revisions were accepted by letter order.
- Docket ER16-2330 – On July 29, 2016, SPP filed a petition for waiver of certain provisions of SPP's OATT necessary to provide the option of a payment plan to entities impacted by the implementation of the revenue crediting process in Attachment Z2. Several parties including XES filed interventions in the proceeding. On September 9 and 30, 2016 SPP filed answers to various comments and protests included in parties' interventions. On September 30, 2016, the Commission issued an order granting SPP's waiver request.
 - Dockets ER16-2597 and 2598 – See description in Section C above.
 - Docket ER16-2660 – On September 23, 2016, SPP filed a revised Schedule 1-A of the SPP OATT in order to increase the rate cap for its Tariff Administration service charge to be effective January 1, 2017. On December 7, 2016 SPP's request was accepted by delegated letter order.
 - Docket ER16-2734 – On September 30, 2016, SPP filed to notify the Commission of the implementation of the year-five reallocation of revenue requirements in accordance with the Balanced Portfolio process pursuant to Attachments J and O of the SPP OATT. On January 4, 2017, SPP's notice was accepted by delegated letter order.
 - Docket ER17-82 – On October 13, 2016, SPP filed revisions to certain sections of Attachment O of the SPP OATT to clarify how long-term firm service and interconnections of generator interconnection customers are included in the ITP process. On December 6, 2016, SPP's revisions were accepted by delegated letter order.
 - Docket ER17-107 – On October 14, 2016, SPP submitted a compliance filing to Order Nos. 827 and 828 with proposed revisions to the *pro forma* LGIA and SGIA language adopted in Order Nos. 827 and 828. On February 2, 2017, the Commission issued an order accepting in part and rejecting in part SPP's revisions. On February 28, 2017 SPP submitted a compliance filing as directed. On April 13, 2017, SPP's compliance filing was accepted by delegated letter order.
 - Docket ER17-300 – On November 2, 2016, SPP requested a waiver of certain provisions of Attachment O of the SPP OATT to enable SPP to modify the study schedule for its transmission planning process. On December 29, 2016 the Commission issued an order granting SPP's request for waiver.
 - Docket ER17-310 – On January 17, 2017, SPP submitted revisions to Attachment AE of SPP's OATT in compliance with an order issued by the Commission on January 4, 2017. Specifically, SPP revised sections of Attachment AE for ARR Allocation, TCR Offer and Bid Submittal, and Monthly TCR Offer and Bid Submittal as directed in the Commission's January 4, 2017 order. On March 13, 2017, the revisions were accepted by delegated letter order.
 - Docket ER17-358 – On November 16, 2016, as amended and supplemented on January 5, 2017, SPP filed revisions to Attachments AE and AF of the SPP OATT to modify the procedures by which SPP models, commits, and settles combined cycle resources that elect to register a MCRs with the SPP IM. On February 3, 2017, the Commission issued an order accepting the revisions subject to condition and directed a compliance filing. On February 17, 2017 SPP submitted the compliance filing and on April 18, 2017 the revisions were accepted by delegated letter order.
 - Docket ER17-366 – On November 16, 2016, as amended November 29, 2016, SPP filed revisions to Attachment AE of the SPP OATT requiring all new non-wind VERs to register as DVERs. SPP also proposed revisions to Attachment V to exempt all non-synchronous generation from implementing and operating power system stabilizers. On January, 27, 2017 the Commission issued an order accepting the revisions.
 - Docket ER17-520 – On December 9, 2016, SPP filed revisions intended to add language to Attachment AE of the SPP OATT to specify that all resources that are dispatched to zero by SPP will be exempt from the real-time outage reliability unit commitment make whole payment deviation charge. On February 27, 2017, a delegated order accepting and suspending the filing, subject to refund and further Commission order was issued.

- Docket ER17-524 – On December 12, 2016, SPP filed revisions to Attachment AD of the SPP OATT to revise and extend the Tariff Admin Agreement governing SPP's relationship with Southwestern Power Administration through March 31, 2017. On February 2, 2017, the revisions were accepted by delegated letter order.
- Docket ER17-749 – On January 5, 2017, SPP filed revisions to Attachment AE of the SPP OATT to update the operating constraint violation relaxation limit. On March 3, 2017, the revisions were accepted by delegated letter order.
- Docket ER17-772 – On January 11, 2017, SPP filed revisions to the SPP OATT to comply with Order No. 825. On February 23, 2017, SPP was issued a deficiency letter. On March 29, 2017 SPP submitted a deficiency response.
- Docket ER17-835 – On January 23, 2017, SPP filed revisions to the SPP OATT to update Schedule 2, Reactive Supply and Voltage Control from Generation or Other Sources Service. On March 13, 2017, the revisions were accepted by delegated letter order.
- Docket ER17-911 – On January 31, 2017, SPP filed revisions to Addendum 1 to Attachment AF of the SPP OATT to update the list of Frequently Constrained Areas. On March 24, 2017, the revisions were accepted by delegated letter order.
- Docket ER17-973 – On February 15, 2017, SPP filed revisions to Attachment O of the SPP OATT to update Figure 2 of Section 1 of Attachment O to reflect the current ITP Near-Term process schedule. On April 5, 2017, the revisions were accepted for filing by delegated letter order.
- Docket ER17-975 – On February 16, 2017, SPS filed a connection agreement among SPS, Golden Spread, and Rita Blanca Electric Coop. On April 6, 2017 the associated eTariff records were accepted by delegated letter order.
- Docket ER17-976 – On February 16, 2017, SPP filed revisions to Attachment AQ of the SPP OATT to all non-material changes in delivery points to not go through the SPP Attachment AQ delivery point addition study process. On April 5, 2017 the revisions were accepted by delegated letter order.
- Docket ER17-1015 – On February 23, 2017, SPS filed a notice of cancellation of a Construction and Ownership Agreement among SPS, Golden Spread, and Rita Blanca Electric Coop. On April 18, 2017 the notice was accepted by delegated letter order.
- Docket ER17-1092 – On March 2, 2017, SPP filed revisions to Attachment AE of the SPP OATT to revise the methodology through which scarcity pricing reflects the value of Regulation and Operating Reserves in the SPP IM. Several interventions including one from XES and a protest by Golden Spread were filed. On May 10, 2017, a deficiency letter was issued to SPP.
- Docket ER17-1098 – On March 3, 2017, SPP filed revisions to the SPP OATT to implement a Resource Adequacy Requirement (RAR) for the SPP footprint. Several interventions including some with comments and protests have been filed in the proceeding. On April 18, 2017 SPP filed an answer.
- Docket ER17-1413 – On April 13, 2017, SPP filed revisions to the SPP OATT to modify the time of day at which unscheduled firm transmission is released for sale as hourly, non-firm service for the next day only. Comments were due May 4, 2017.
- Docket ER17-1482 – On April 27, 2017, SPP filed revisions to Attachment AE of the SPP OATT to incorporate the term "Instantaneous Load Capacity." XES filed an intervention in the proceeding and Golden Spread has filed a protest.
- Docket ER17-1524 – On May 2, 2017, SPP filed revisions to Attachment AF of the SPP OATT to conform the language in Attachment AF to the MMUs practice of reviewing Market Participant submitted mitigated offers after the SPP market clears.
- Docket ER17-1528 – On May 8, 2017, SPP filed revisions to the SPP OATT to comply with Order No. 831's requirement that SPP implement a mechanism in the SPP IM to (1) cap each Resource's incremental energy offer at the higher of \$1,000/megawatt-hour or that Resource's verified cost-based incremental energy offer; and (2) cap verified cost-based

- incremental energy offers at \$2,000/MWh when calculating LMP prices. On May 18, 2017, SPP submitted amendments to the May 8 filing.
- Docket ER17-1575 – On May 9, 2017, SPP filed revisions to the SPP OATT to modify the current provisions governing the eligibility of customers taking NITS subject to redispatch (NITS-RD) to receive ARRs and/or LTCRs. The revisions are designed to address concerns identified by the Commission in its September 23, 2016 order in Docket No. EL16-110.
 - Docket ER17-1610 – On May 15, 2017, SPP filed revisions to the SPP OATT to add an ATRR and to implement a formula rate template and formula protocols for transmission service using the facilities of Mountrail-Williams Electric Cooperative.
 - Docket ER17-1643 – On May 19, 2017, SPP filed revisions to Attachment of the SPP OATT to modify the offer database roll forward logic by removing a process whereby Market Participants making an intraday change another to change subsequent real-time submissions back to the original, pre-intraday change value.
 - Docket ER17-1694 – On May 26, 2017 SPP filed: (1) an executed Service Agreement for Network Integration Transmission Service between SPP as Transmission Provider and SPS as Network Customer (“Tenth Revised SPS Service Agreement”); and (2) an executed Network Operating Agreement (“NOA”) between SPP as Transmission Provider and SPS as both Network Customer and Host Transmission Owner (“Tenth Revised SPS NOA”).

(j) Classification or Reclassification of Facilities from Transmission to Radial or from Radial to Transmission

In the 2016 True-Up, SPS uses the Radial Line Study populated with end of year 2016 plant balances.

There are some changes to the classifications of radials directly assigned to wholesale customers. In the 2017 Projection, there were a few assignments which were marked invalid for Deaf Smith, Rita Blanca, Lyntegar, and Lubbock Power and Light. These were reviewed again and direct assigned in 2016.

There were also changes made to SPS retail assignments where they were marked as invalid and changed to direct assigned.

These changes to classifications are noted in the Radial Line Study and impact Worksheets O and M of the True-Up template. In addition, revisions were made to the Radial Line Study to update certain components such as circuit numbers, mileages, asset locations, and “to and from” descriptions.