

The Company has listed below any material changes that have taken effect since January 1, 2019.

(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

O&M Charges to Interconnected Generators (Docket No. ER18-2410) – On September 11, 2018, SPS filed revised tariff records to the Xcel Energy Operating Companies FERC Electric Tariff, Third Revised Volume No. to clearly identify the calculation and recovery of operation and maintenance (“O&M”) expenses charged to generators interconnected to the SPS transmission system. The O&M charges are associated with Transmission Owner Interconnection Facilities (“TOIF”) installed by SPS pursuant to three party Generator Interconnection Agreements (“GIAs”) pursuant to the Southwest Power Pool, Inc. (“SPP”) Open Access Transmission Tariff (“Tariff”). The proposed tariff changes are consistent with Section 10.5 of the pro forma GIA in the SPP Tariff, and are modeled after the O&M charge established by PSCo in 2016 and accepted for filing in Docket No. ER17-208-000. A new Schedule 18B was proposed. Any revenues billed under Schedule 18B will be revenue credited to the Transmission Formula Rates. SPS requested a January 1, 2019 effective date. On March 15, 2019, the Commission issued an Order accepting the tariff revisions (166 FERC ¶ 61,182).

Update Transmission Depreciation Rates and Other Formula Rate Template Changes (Docket No. ER19-404) – On November 27, 2018, SPS filed to: 1) update its transmission depreciation rates; 2) revise the Formula Rate Template’s Base Plan Upgrade revenue requirement calculation to use the weighted average transmission depreciation rate; 3) revise the Formula Rate Template to recover certain wholesale regulatory commission expenses; 4) correct the allocation of transmission-specific ADIT; and 5) revise the methodology for calculating ADIT to amortize the “excess” ADIT caused by the TCJA and include the amortization in the income tax calculation. On January 31, 2019, the Commission issued an Order accepting and suspending SPS’ proposed revisions, suspend them for a nominal period, to become effective February 1, 2019, subject to refund, and establish hearing and settlement judge procedures (166 FERC ¶ 61,077). On December 23, 2019, SPS filed a Stipulation and Agreement of Settlement (“Settlement Agreement”) as a full and complete resolution of all issues in the case. Specifically, the Settlement Agreement implements:

- A reduction to rate base for unfunded reserves;
- Revises the depreciation rates and commits that SPS will not file to modify the revised transmission depreciation rates before November 1, 2020, or request an effective date for such modifications before January 1, 2021;
- Revises the Base Plan Upgrade revenue requirement calculation to use a weighted average transmission depreciation rate;
- Withdraws SPS’s proposal to directly assign to SPS’s wholesale transmission service customers certain regulatory commission expenses recorded to Account 928; and,
- Commits SPS to amortize for accounting purposes and flow back in rates, based on the Average Rate Assumption Method, excess plant-related protected Accumulated Deferred Income Tax (“ADIT”) balances.
- Commits SPS to amortize for accounting purposes, and flow back in rates, excess ADIT related to non-plant balances.

On April 20, 2020, the Commission issued a Letter Order approving the Settlement Agreement.

Wholesale Distribution Service Charge (Docket No. ER19-675) – On December 21, 2018, SPS filed to establish a new formula rate mechanism to calculate a monthly Wholesale Distribution Service Charge applied to SPS' transmission service customers that take delivery of energy from SPS at a distribution voltage. SPS requested an effective date of March 1, 2019. On February 28, 2019, the Commission issued an Order accepting and suspending the proposed tariff revisions effective August 1, 2019, subject to refund (166 FERC ¶ 61,156). On February 21, 2020, SPS filed an Offer of Partial Settlement that addresses all issues between Golden Spread Electric Cooperative, Inc. ("Golden Spread") and SPS. On May 26, 2020, the Commission issued a Letter Order approving the Partial Settlement Agreement. The Partial Settlement with Golden Spread does not address the issues between SPS and Lubbock Power and Light ("LP&L"), which are being resolved through a separate stipulation that was filed on May 29, 2020.

Revisions to Wholesale Real Power Losses – Loss Factors (Docket No. ER19-911) – On January 30, 2019, SPS filed revisions to update the stated real power loss percentages ("loss factors") for service on the SPS system so they are (i) based on the most recent study of SPS system losses, and (ii) are consistent with the loss factors approved for and reflected in SPS's retail rates in Texas and New Mexico, effective April 1, 2019. On March 26, 2019 the Commission issued a Letter Order accepting the revisions.

(d) Accounting Policies, Practices or Procedures of SPS

There were no material changes.

(e) FERC Related Items

FERC Audit of Xcel Energy Services Inc. (Docket No. FA17-4) – 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 evaluated 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 also evaluated 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 covered January 1, 2014 through December 31, 2018. On August 29, 2019, the Office of Enforcement Division of Audits and Accounting ("DAA") issued its Letter Order approving the Final Audit Report. The DAA found five areas of noncompliance:

Capital Software Allocation – The DAA concluded Xcel Energy Services Inc. ("XES") incorrectly allocated capital costs of corporate software only to the Xcel utilities. Capital costs of software should be allocated to all Xcel companies benefitting from XES's use of the software. Thus, the DAA concluded Xcel's utilities were charged an excess amount of capital software costs as a result of XES's improper allocation.

Allocation of Network and Telecommunication Costs – The DAA concluded XES used an improper allocation methodology to assign shared costs for operation, maintenance and management of the company's information technology network in 2016 and 2017. Use of this

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allocation methodology led to XES to improperly charge administrative and general costs to the Xcel utilities and let to improper billings to Xcel's wholesale transmission customers.

Allocation of XES Income Tax Expense – The DAA concluded XES allocated its income tax expense only to the Xcel utilities. XES should have allocated its income tax expense to all Xcel companies benefiting from XES's activities that caused XES to incur income tax expense.

Accounting for Compromise Settlements – The DAA concluded XES incorrectly recorded approximately \$150,000 in payments resulting from compromised settlements in its operating expense accounts, rather than in Account 426.5, Other Deductions, as required. Further XES allocated these costs to the Xcel utilities, who also incorrectly recorded these costs above-the-line, in operating expense accounts. These operating expense accounts were included in the utilities' wholesale transmission formula rate mechanisms. As a result, the DAA concluded Xcel's utilities overstated their wholesale transmission revenue requirement used to bill transmission customers.

Reporting of Cost Allocation Methodologies – The DAA concluded XES did not disclose all allocation methods used to allocate costs in its FERC Form No. 60 filings during the audit period.

The audit findings impact the SPS Transmission Formula Rate. The Company completed the analysis to determine the amounts to be refunded, and included the refunds as "Prior Period Corrections" (Worksheet A.1) in the 2020 Estimated Rates, with interest.

Injuries and Damages - The balance in FERC Account 228.2, Accumulated Provision for Injuries and Damages, was transferred to FERC Account 242, Miscellaneous Current and Accrued Liabilities, since the accrued amounts do not have regulatory approval. This accounting change is a result of a finding in the NSP-Minnesota FERC audit (Docket No. FA17-5-000). There is no impact to the Transmission formula rate template for this change.

Derivatives - Changes in the fair value of non-hedge derivatives are recorded in FERC Account 421, Miscellaneous Non-operating Income, or FERC Account 426.5, Other Deductions, rather than FERC Account 557, Other Expenses. This accounting change is a result of a finding in the NSP-Minnesota FERC audit (Docket No. FA17-5-000). There is no impact to the Transmission formula rate template for this change.

Income Tax - Previously, debit balances related to current income taxes accrued were recorded to FERC Account 143, Other Accounts Receivable, or FERC Account 165, Prepayments, depending on the nature of the balance. Going forward, all debit balances related to current income taxes accrued will be recorded to FERC Account 143. This accounting change is a result of a finding in the NSP-Minnesota FERC audit (Docket No. FA17-5-000). There is no impact to the Transmission formula rate template for this change, as any income tax amounts recorded in FERC Account 165, Prepayments, are assigned to "Other Not Allocated" in the Transmission formula rate template.

(f) GAAP-Related Items

Leases — In 2016, the FASB issued *Leases, Topic 842 (ASC Topic 842)*, which provides new accounting and disclosure guidance for leasing activities, most significantly requiring that operating leases be recognized on the balance sheet. SPS adopted the guidance on Jan. 1, 2019 utilizing the package of transition practical expedients provided by the new standard, including carrying forward prior conclusions on whether agreements existing before the adoption date contain leases and whether existing leases are operating or finance leases; ASC Topic 842 refers to capital leases as finance leases.

SPS also utilized the transition practical expedient offered by *ASU No. 2018-11 Leases: Targeted Improvements* to implement the standard on a prospective basis. As a result, reporting periods in the financial statements beginning Jan. 1, 2019 reflect the implementation of ASC Topic 842, while prior periods continue to be reported under *Leases, Topic 840 (ASC Topic 840)*.

In accordance with FERC requirements provided in Docket No. A119-1-000, operating lease liabilities are recorded in FERC Accounts 227 and 243. These amounts, adjusted for prepaid and accrued lease payments, are recognized as operating lease right-of-use (“ROU”) assets in Account 101.1. Leases with an initial term of 12 months or less are classified as short-term leases and are not recognized on the consolidated balance sheet. Other than first-time recognition of operating leases on its balance sheet; the implementation of ASC Topic 842 did not have a significant impact on SPS’ financial statements. SPS recognized approximately \$0.5 billion of operating lease right-of-use assets, and \$0.5 billion of operating lease liabilities. Correspondingly, SPS recorded a \$115.8 million deferred tax liability to FERC Account 283 and a \$115.8 million deferred tax asset to FERC Account 190 related to the operating lease assets and operating lease liabilities, respectively. These amounts recorded to Accumulated Deferred Income Tax accounts have been eliminated from the 2019 Transmission formula rate true-up.

Bonus Depreciation — In September 2019, the IRS and US Treasury issued proposed regulations impacting bonus depreciation. The proposed regulations state that assets under construction at September 27, 2017, and placed in service through 2020, will qualify for 30-40% bonus depreciation. In order for the Xcel Energy utilities to recognize the benefit as soon as possible, the utilities filed an Application for Change in Accounting Method with the IRS in 2019. This enabled the utilities to receive the 2018 and 2019 bonus depreciation benefits. Accounting recognition was not required until the Application was filed, which occurred in the fourth quarter of 2019. Therefore, bonus depreciation for 2018 and 2019 is included in the 2019 True-Up.

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

None

(h) Other

Southwest Power Pool, Inc. (“SPP”) Open Access Transmission Tariff (“OATT”) Upgrade Costs (Docket No. ER16-1341) - Under the SPP OATT, costs of participant funded, or “sponsored,” transmission upgrades may be recovered from other SPP customers whose transmission service depends on capacity enabled by the upgrade. The SPP OATT has allowed SPP to charge for these upgrades since 2008, but SPP had not been charging its customers for these upgrades. In July 2016, the FERC granted SPP’s request to recover the charges not billed since 2008. SPP subsequently billed SPS approximately \$13 million for these charges. SPP is also billing SPS ongoing charges of approximately \$0.5 million per month. In November 2017, the FERC denied an SPS request for rehearing. In January 2018, SPS appealed the FERC request to the D.C. Circuit Court of Appeals. SPS has filed to recover the SPP charges as part of the appeal. The appeal is currently pending. In October 2017, SPS filed a complaint against SPP regarding the amounts billed asserting that SPP has assessed upgrade charges to SPS in violation of the SPP OATT (Docket No. EL18-9-000). In March 2018, the FERC denied SPS’ complaint (162 FERC ¶ 61,203). SPS sought rehearing in April 2018, and the FERC approved the rehearing request for further consideration on May 7, 2018. In June 2019, SPP file a motion for Stay of Refund Condition, to hold proceedings in abeyance, and for initiation of settlement procedures. In February 2020, the Commission denied SPP’s motion (170 FERC ¶61,126). If SPS’ complaint results in additional charges or refunds, SPS will seek to recover or refund the differential in the Transmission Formula rates.

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

- 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 EL18-19 On March 22, 2018 the Indicated SPP Transmission Owners filed a protest against SPP proposed refund requirements by non-jurisdictional entities.
- Docket EL18-20 - On October 13, 2017, the Indicated SPP Transmission Owners filed a complaint against SPP concerning cost shifts resulting from the addition of a new SPP member.
- Docket EL18-26 - On October 30, 2017, EDF Renewable Energy filed a complaint against continent Independent System Operator, Inc. and SPP regarding affected system coordination.
- Docket EL18-58 – On January 26, 2018, Oklahoma Municipal Power Authority filed a complaint against Oklahoma Gas and Electric claiming the return on equity is unjust and unreasonable.
- Docket ER18-99 – On October 18, 2017, SPP submitted Tariff Revisions to Incorporate South Central MCN LLC's Formula Rate - On August 30, 2019, SPP submitted an Offer of Settlement and Settlement Agreement to resolve all issues set for hearing in this proceeding - On August 30, 2019, Judge Cintron issued an Order of Chief Judge Suspending Initial Decision Deadline.
- Docket ER18-194 -On October 31, 2017, American Electric Power filed revisions to the formula rate of American Electric Power Service Corporation's Transmission Companies, AEP Oklahoma Transmission Company, Inc. and AEP Southwestern Transmission Company, Inc.
- Docket ER18-195 - On October 31, 2017, American Electric Power filed revisions to the formula rate of American Electric Power Service Corporation's Operating Companies, Public Service Company of Oklahoma and Southwestern Electric Power Company.
- Docket ER18-374 - On December 1, 2017, SPP filed tariff revisions to Attachment Z2 that make non-capacity Network Upgrades ineligible to be Creditable Upgrades and to specify that Short-Term Firm Point-To-Point Transmission Service and Non-Firm Point-To-Point granted on or after February 1, 2018 shall not be used to pay Attachment Z2 revenue credits.
- Docket ER18-502 - On December 21, 2017, Midcontinent Independent System Operator, Inc. Filing of Network Resource Process Improvement Tariff Revisions
- Docket ER18-660 - On January 17, 2018, SPP submitted a transmission interconnection agreement between Southwestern Power Administration and South Central MCN LLC, with SPP as signatory.
- Docket ER18-748 - On January 30, 2018, SPP submitted tariff revisions to recover costs of network upgrades for which SPP Issued Notifications to Construct to American Electric Power Service Corporation and which SPP later withdrew.
- Docket ER18-757 - On January 31, 2018, SPP submitted tariff revisions to Section 8.6.15 of Attachment AE in order to eliminate a gaming issue related to regulation deployment adjustment.
- Docket ER18-770 - On January 31, 2018, SPP submitted a Network Integration Transmission Service Agreement and Network Operating Agreement between SPP, Associated Electric Cooperative, Inc. as the network customer, and American Electric Power Service Corporation as the host transmission owner.

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- Docket ER18-792 - On February 2, 2018, SPP submitted tariff revisions modifying Section 8.6.16 of Attachment AE to prevent the potential dilution of over-collected losses (OCL) payments that can occur when SPP's existing OCL allocation methodology is applied to certain types of transactions conducted pursuant to bilateral settlement schedules.
- Docket ER18-875 – On February 20, 2018, SPP filed a wholesale distribution service agreement between NorthWestern Corporation d/b/a NorthWestern Energy and the City of Bryant, South Dakota, with SPP as signatory.
- Docket ER18-876 - On February 20, 2018, SPP filed a wholesale distribution service agreement between NorthWestern Corporation d/b/a NorthWestern Energy and the City of Groton, South Dakota, with SPP as signatory.
- Docket ER18-878 - On February 20, 2018, SPP filed a wholesale distribution service agreement between NorthWestern Corporation d/b/a NorthWestern Energy and the Town of Langford, South Dakota, with SPP as Signatory.
- Docket ER18-895 - On February 22, 2018, SPP filed a Network Integration Transmission Service Agreement and Network Operating Agreement between SPP, Western Farmers Electric Cooperative as network customer and host transmission owner, and American Electric Power Service Corporation and Oklahoma Gas and Electric Company as host transmission owners.
- Docket ER18-939 - On February 28, 2018, SPP submitted Membership Agreement revisions to implement refund obligations for non-public utility SPP transmission owners consistent with Commission orders in Docket Nos. EL16-91-000 and EL18-19-000.
- Docket ER18-985 - On March 9, 2018, SPP submitted revisions to formula rate template to update depreciation rates for Tri-State Generation and Transmission Association, Inc.
- Docket ER18-995 – On May 10, 2018, SPP submitted a tariff filing per 35.17(b): Amended Filing - Attachment AE Revisions to Clarify Registration of Load to be effective 5/11/2018.
- Docket ER18-1013 – On March 14, 2018, SPP filed a transmission interconnection agreement between Westar Energy, Inc., Kansas Gas and Electric Company and Mid-Kansas Electric Company, Inc.
- Docket ER18-1078 - On March 14, 2018, SPP submitted tariff revisions to require phasor measurement units at new generator interconnections.
- Docket ER18-1093 - On March 15, 2018, SPP submitted an executed Network Integration Transmission Service Agreement and Network Operating Agreement between SPP, Kansas Municipal Energy Agency as network customer, and Kansas City Power & Light Company as host transmission owner.
- Docket ER18-1195 - On March 28, 2018, SPP submitted Notice of Cancellation of the Network Integration Transmission Service Agreement and Network Operating Agreement between SPP, Arkansas Electric Cooperative Corporation as network customer, and American Electric Power Service Corporation and Oklahoma Gas and Electric Company as host transmission owners.
- Docket ER18-1198 - On March 28, 2018, SPP filed a Meter Agent Services Agreement between Kansas Municipal Energy Agency as market participant and Kansas City Power & Light Company as meter agent.
- Docket ER18-1212 - On March 29, 2018, SPP Network Integration Transmission Service Agreement and Network Operating Agreement between SPP, Kansas Municipal Energy Agency as network customer, and Sunflower Electric Power Corporation as host transmission owner.
- Docket ER18-1268 - On March 30, 2018, SPP submitted tariff revisions to implement a set of resource adequacy requirement policies.
- Docket ER18-1309 - On April 6, 2018, SPP executed a generator interconnection agreement between SPP as the transmission provider and Cottonwood Wind Project, LLC as interconnection customer, and Nebraska Public Power District as the transmission owner.

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- This executed service agreement was filed under SPP Service Agreement No. Sixth Revised 2252.
- Docket ER18-1315 - On April 9, 2018, SPP filed an a Notice of Cancellation of the NITSA between SPP as transmission provider and Arkansas Electric Cooperative Corporation as network customer, as well as a NOA with American Electric Power Service Corporation, as agent for Southwestern Electric Power Company, as the host transmission owner. This cancellation notice was filed under SPP Service Agreement No. Second Revised 2888. An effective date of January 1, 2018 was requested.
 - Docket ER18-1323 - On April 9, 2018, SPP submitted revisions to Sections 7.6 and 7.6.3 of Attachment AE of the tariff in order to restore opportunities for awards of Auction Revenue Rights ("ARR") megawatts on unused system capacity due to restrictions in round three of the annual ARR allocation market in the SPP Integrated Marketplace. An effective date of November 1, 2018 was requested.
 - Docket ER18-1326 - On April 9, 2018, SPP submitted revisions to the Form of Irrevocable Standby Letter of Credit contained in Appendix C to Attachment X of the tariff in order to clarify unclear and inconsistent language and update permissible communication methods. An effective date of June 8, 2018 was requested.
 - Docket ER18-1382 - On April 17, 2018, SPP submitted an executed NITSA and NOA between SPP as the transmission provider and The Empire District Electric Company as both the network customer and host transmission owner. This executed service agreement was filed under SPP Service Agreement No. Eighth Revised 1630. An effective date of April 1, 2018 was requested.
 - Docket ER18-1397 - On April 19, 2018, SPP submitted a Notice of Cancellation of the NITSA Between SPP as the transmission provider, Otter Tail Power Company as the network customer, as well as a NOA with Otter Tail, Central Power Electric Cooperative, Inc. and Western Area Power Administration as the host transmission owners. The cancellation notice was filed under SPP Service Agreement No. 3294. An effective date of January 1, 2018 was requested.
 - Docket ER18-1403 - On April 20, 2018, SPP submitted an executed agreement establishing a pseudo-tie electrical interconnection point among SPP, Basin Electric Power Cooperative as the market participant, and MidAmerican Energy Company as the external local balancing authority. This executed agreement is filed under SPP Service Agreement No. 3399. An effective date of April 1, 2018 was requested.
 - Docket ER18-1426 - On April 23, 2018, SPP submitted a clean-up filing to make non-substantive corrections to certain sections of its tariff. An effective date of July 1, 2018 was requested.
 - Docket ER18-1452 - On April 27, 2018, SPP submitted an executed NITSA between SPP as transmission provider, Kansas Electric Power Cooperative, Inc. as the network customer, as well as a NOA with Midwest Energy, Inc. as the host transmission owner. This executed agreement was filed under SPP Service Agreement No. Third Revised 1637. An effective date of April 1, 2018 was requested.
 - Docket ER18-1456 - On April 27, 2018, SPP submitted an executed NITSA and NOA between SPP as the transmission provider and Southwestern Public Service Company as both network customer and host transmission owner. This agreement was filed under SPP Service Agreement No. Eleventh Revised 1910. An effective date of April 1, 2018 was requested.
 - Docket ER18-1463 - On April 27, 2018, SPP submitted an executed GIA between SPP as the transmission provider, Magnet Wind Farm, LLC as the interconnection customer, and Nebraska Public Power District as the transmission owner. This executed agreement was filed under SPP Service Agreement No. 3435. An effective date of April 13, 2018 was requested.
 - Docket ER18-1467 - On April 30, 2018, SPP submitted an executed Meter Agent Services

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- Agreement between Kansas Power Pool as the market participant and Westar Energy, Inc. as the meter agent. This service agreement was filed under SPP Service Agreement No. Third Revised 2827. An effective date of April 1, 2018 was requested.
- Docket ER18-1468 - On April 30, 2018, SPP submitted an executed NITSA between SPP as the transmission provider, Kansas Power Pool as the network customer, as well as a NOA with Midwest Energy, Inc., Mid-Kansas Electric Company, LLC, and Westar Energy, Inc. as the host transmission owners. This service agreement was filed under SPP Service Agreement No. Twenty-Fourth Revised 2198. An effective date of April 1, 2018 was requested.
 - Docket ER18-1500 – On May 1, 2018, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii): 2825R5 KMEA and Westar Energy Meter Agent Agreement to be effective 6/1/2018.
 - Docket ER18-1501 – On May 2, 2018, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii): 2450R2 KEPCO NITSA NOA to be effective 6/1/2018.
 - Docket ER18-1504 – On May 2, 2018, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii): 2451R3 KEPCO NITSA NOA for Kansas Electric Power cooperatives to be effective 6/1/2018.
 - Docket ER18-1505 – On May 2, 2018, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii): 2451R3 KEPCO NITSA NOA for Kansas Electric Power cooperatives to be effective 6/1/2018.
 - Docket ER18-1521 – On May 4, 2018, Petition of Southwestern Public Service Company for Waiver of Tariff Provisions.
 - Docket ER18-1541 – On May 8, 2018, SPP submitted a tariff filing per 35: AEP Transcos Formula Rate Compliance Filing Pursuant to Order in EL18-63 to be effective 1/1/2018.
 - Docket ER18-1542 – On May 8, 2018, American Electric Power Service Corporation submits tariff filing per 35.13(a)(2)(iii): AEP Formula Rate Revisions to be effective 1/1/2018.
 - Docket ER18-1562 – On May 9, 2018, SPP submitted a tariff filing per 35: Order No. 842 Compliance Filing to be effective 5/15/2018.
 - Docket ER18-1568 – On May 10, 2018, SPP submitted a tariff filing per 35.13(a)(2)(iii): Market Import Service Tariff Revisions to be effective 7/10/2018.
 - Docket ER18-1572 - On May 11, 2018, SPP submitted a tariff filing per 35.13(a)(2)(iii): 3446 Group NIRE/SPS Facilities Construction Agreement to be effective 7/10/2018.
 - Docket ER18-1590 – On May 14, 2018 SPP submitted a tariff filing per 35.13(a)(2)(iii): Revisions to Extend Tariff Administration between SPP and SPA through 07/31/2018 to be effective 4/1/2018.
 - Docket ER18-1632 – On May 15, 2018, SPP submitted filing per 35.13(a)(2)(iii): Major Maintenance Cost Component to Mitigated Start-Up and No-Load Offers to be effective 1/15/2019.
 - Docket ER18-1640 – On May 16, 2018, SPP submitted revised Network Integration Transmission Services Agreement and Network Operating Agreement for Arkansas Electric Cooperative Corporation.
 - ER18-1642 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Arkansas Electric Cooperative Corporation ("AECC") as Network Customer, and American Electric Power Service Corporation ("AEP") as Host Transmission Owner - On July 6, 2018, FERC issued an order accepting the agreement, effective January 1, 2018 as requested.
 - ER18-1643 Submission of Tariff Revisions to Remove the Term "Control Area" and to Clean-up Related Terminology in Attachment AE, Section 11.1.4 - On June 22, 2018, FERC issued an order accepting SPP's revisions to Section 11.1.4 of Attachment AE of the Tariff to remove the antiquated terms "Control Area" and "regional reliability council" and to delete a redundant sub-section. An effective date of July 16, 2018 was granted.

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- Docket ES18-33 – On April 27, 2018, SPP submitted an Application under Section 204 of the Federal Power Act for an order authorizing the Issuance of securities.
- ER18-1662 Submission of Tariff Revisions to Clarify Contingency Reserve Clearing During Contingency Reserve Events - On July 20, 2018, FERC issued a letter stating that SPP's filing is deficient and additional information is required in order to evaluate the filing. SPP submitted its response on August 20, 2018.
- ER18-1756 Submission of Tariff Revisions to Remove the Requirement to Perform Stand Alone Scenario in the Definitive Interconnection System Impact Study ("DISIS") - On August 2, 2018, FERC issued an order accepting SPP's revisions to Attachment V of the Tariff to enable SPP to expedite the study process for Generator Interconnection Requests in the Definitive Interconnection System Impact Study Queue by removing the requirement to perform the "Stand Alone Scenario".
- ER18-1757 Submission of Tariff Revisions to Incorporate NextEra Energy Transmission Southwest, LLC's ("NEET Southwest") Formula Rate - On August 27, 2018, FERC issued an order accepting SPP's tariff revisions to add an Annual Transmission Revenue Requirement and to implement the formula rate template and implementation protocols for transmission service using the facilities of NextEra Energy Transmission Southwest, LLC ("NEET Southwest") when NEET Southwest transfers functional control of its transmission facilities to SPP. The tariff revisions were accepted to be effective on the first day of the month on or after the date that NEET Southwest acquires the transmission facilities, subject to the outcome of the proceedings in Docket No. ER16-2720.
- ER18-1838 Transmission Interconnection Agreement between Sunflower Electric Power Cooperative ("Sunflower") and Southwestern Public Service Company ("SPS"), with SPP as Signatory - On August 14, 2018, FERC issued an order accepting the agreement, effective June 26, 2018 as requested.
- ER18-1854 Submission of Tariff Revisions to Enhance Out-of-Merit Energy ("OOME") - On August 22, 2018, FERC issued an order accepting SPP's revisions to Attachment AE of the Tariff in order to enhance the Out-of-Merit Energy (OOME) process. An effective date of May 1, 2019 was granted.
- ER18-1899 Midcontinent Independent System Operator, Inc.'s ("MISO") Submission of Revisions to Add a Pro Forma Pseudo-Tie Agreement and Related Tariff Provisions - On August 6, 2018, American Municipal Power, Inc. filed an answer to protests filed by Entergy Services, Inc., Illinois Municipal Electric Agency, and the Midwest TDUs. - On August 6, 2018, the Midcontinent Independent System Operator, Inc. filed an answer in response to the comments and protests filed in this proceeding.
- ER18-1899 On August 27, 2018, FERC issued a letter stating the Midcontinent Independent System Operator, Inc.'s filing is deficient and requesting additional information in order to process it.
- ER18-1919 Submission of Tariff Revisions to Midwest Energy, Inc.'s Formula Rate Protocols Set Forth in Addendum 14 of Attachment H - On August 21, 2018, FERC issued an order accepting SPP's tariff revisions to changes to Midwest Energy's formula rate implementation protocols contained in Addendum 14 to Attachment H of the Tariff. An effective date of July 1, 2018 was granted.
- ER18-1963 Midwest Energy, Inc.'s ("Midwest") Petition for Temporary Waiver of Formula Rate Protocols Set Forth in Addendum 14 to Attachment H of SPP's Tariff - On July 3, 2018, Midwest Energy, Inc. filed a petition for waiver of the terms of the current formula rate implementation protocols located in SPP's Tariff until such time as the Commission rules on the proposed changes to the protocols filed by SPP in Docket No. ER18-1919. On July 25, 2018, SPP filed a Motion to Intervene.
- ER18-1987 Generator Interconnection Agreement ("GIA") between Upstream Wind Energy LLC ("Upstream") as Interconnection Customer and Nebraska Public Power District ("NPPD") as Transmission Owner - On July 10, 2018, SPP submitted an executed GIA between SPP as Transmission Provider, Upstream Wind Energy LLC as Interconnection Customer, and

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- Nebraska Public Power District as Transmission Owner. SPP Service Agreement No. First Revised 3054. An effective date of June 12, 2018 was requested.
- ER18-2004 Transmission Interconnection Agreement between Mid-Kansas Electric Company, Inc. ("Mid-Kansas") and City of Anthony, Kansas ("Anthony"), with SPP as Signatory - On August 2, 2018, Kansas Municipal Energy Agency filed a Motion to Intervene. - On August 24, 2018, FERC issued an order accepting the agreement, effective June 29, 2018 as requested.
 - ER18-2009 Submission of Tariff Revisions to Enhance Regulation Deployment of Dispatchable Variable Energy Resources ("DVER") - On August 31, 2018, FERC issued a letter stating that SPP's filing is deficient and additional information is required in order to evaluate the filing. SPP's response is due by October 1, 2018.
 - ER18-2027 Submission of Tariff Revisions to Modify the Mitigation Methodology for Locally-Committed Resources - On August 2, 2018, Western Farmers Electric Cooperative filed a Motion to Intervene. On August 7, 2018, Golden Spread Electric Cooperative, Inc. filed a Motion to Intervene and Comments in Support. On August 7, 2018, Xcel Energy Services Inc. filed a Motion to Intervene.
 - ER18-2030 Submission of Tariff Revisions to SPP's Market Settlements Revenue Neutrality Uplift ("RNU") Rounding Process - On August 31, 2018, FERC issued an order accepting SPP's revisions to Attachment AE of the Tariff in order to automate the distribution of residual rounding issues resulting from the Revenue Neutrality Uplift. An effective date of May 1, 2019 was granted.
 - ER18-2058 Submission of Tariff Revisions to Change Market Settlement Timelines Several parties filed motions to intervene. ER18-2072 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Kansas Electric Power Cooperative ("KEPCO") as Network Customer, and Kansas City Power & Light Company ("KCPL") as Host Transmission Owner - On August 6, 2018, Kansas City Power & Light Company filed a Motion to Intervene.
 - ER18-2135 Submission of Revisions to Attachment AD to Extend Tariff Services SPP Performs on behalf of Southwestern Power Administration ("Southwestern") through December 31, 2018 - On August 2, 2018, SPP submitted revisions to Attachment AD of the Tariff to reflect the extension of Tariff services SPP performs on the behalf of Southwestern Power Administration through December 31, 2018. An effective date of August 1, 2018 was requested. On August 6, 2018, Westar Energy, Inc., Kansas City Power & Light Company, and KCP&L Greater Missouri Operations Company filed a Motion to Intervene. On August 17, 2018, GridLiance High Plains LLC filed a Motion to Intervene. On August 22, 2018, Southwestern Power Administration filed a Motion to Intervene.
 - ER18-2243 Cost Allocation for Proposed Morgan Transformer Project (Part 1 of 2) - On August 17, 2018, SPP submitted revisions to its Open Access Transmission Tariff and its Rate Schedules and Seams Agreement Tariff to propose a new Cost Sharing and Usage Agreement between SPP and Associated Electric Cooperative, Inc. ("AECI") as SPP Rate Schedule FERC No. 15 ("Cost Sharing Agreement"). Specifically, SPP submits for Commission review and acceptance: (1) the Cost Sharing Agreement, which details the terms and conditions between the parties governing the construction, ownership, operation, and cost allocation for the Morgan Transformer Project (a project that SPP and AECI have determined is mutually beneficial); and (2) revisions to SPP's Tariff to establish cost allocation within SPP for SPP's negotiated share of the revenue requirements of the Morgan Transformer Project, by which SPP's share of the costs will be allocated on a Load Ratio Share basis utilizing the Region-wide Charge assessed to all SPP Transmission Customers. The Cost Sharing Agreement was submitted in Docket No. ER18-2245-000. An effective date of October 16, 2018 was requested. Several parties filed motions to intervene. On August 29, 2018, the Missouri Public Service Commission filed comments in support of SPP's filing.
 - ER18-2245 Cost Allocation for Proposed Morgan Transformer Project (Part 2 of 2) - On August 17, 2018, SPP submitted revisions to the Rate Schedules and Seams Agreement

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- Tariff to add the Cost Sharing and Usage Agreement between SPP and Associated Electric Cooperative, Inc. as Rate Schedule FERC No. 15. Tariff revisions associated with this filing were submitted in Docket No. ER18-2243-000. An effective date of October 16, 2018 was requested. Several parties filed motions to intervene. On August 29, 2018, the Missouri Public Service Commission filed comments in support of SPP's filing.
- ER18-2318 Submission of Tariff Revisions to Comply with Order No. 844 -On August 27, 2018, SPP submitted its compliance filing in response to Order No. 844. An effective date of January 1, 2019 was requested.
 - ER18-2324 NorthWestern Corporation's ("NorthWestern") Requested for Limited Waivers of Certain Provisions of SPP's Tariff that Govern the Processing and Study of Generator Interconnection Requests, the Registration of Dispatchable Variable Energy Resources ("DVERs") and Certain Provisions of SPP's Generator Interconnection Agreement ("GIA") - On August 27, 2018, NorthWestern Corporation filed a request for limited waivers of certain provisions of SPP's Tariff that govern the processing and study of generator interconnection requests, the registration of Dispatchable Variable Energy Resources, and certain provisions of SPP's Generator Interconnection Agreement. The requested waivers involve NorthWestern's Large Generator Interconnection Agreement with Rolling Thunder I Power Partners, LLC, and they are necessitated by NorthWestern's move to SPP in 2015. The waivers, if granted, will allow NorthWestern to revise the description of the point of interconnection in the LGIA to conform to SPP's definition of "Transmission Facilities" and to convert the LGIA to a GIA under the SPP Tariff.
 - ER18-2326 Submission of Notice of Cancellation of the Joint Operating Agreement ("JOA") Among and Between Southwest Power Pool, Inc. and Western Area Power Administration - On August 28, 2018, SPP submitted a Notice of Cancellation of the Joint Operating Agreement Among and Between Southwest Power Pool, Inc. and Western Area Power Administration. The JOA expired of its own terms on June 21, 2018.
 - ER18-2334 Notice of Cancellation of the Generator Interconnection Agreement ("GIA") between Rush County Wind Farm LLC ("Rush County") as Interconnection Customer and ITC Great Plains, LLC ("ITC") as Transmission Owner - On August 29, 2018, SPP submitted a Notice of Cancellation of the GIA between SPP as Transmission Provider, Rush County Wind Farm LLC as Interconnection Customer, and ITC Great Plains, LLC as Transmission Owner. SPP Service Agreement No. 3193. An effective date of August 15, 2018 was requested.
 - 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 On August 1, 2019, Judge Long issued an Order Adopting Hearing Rules - .On August 16, 2019, GridLiance High Plains LLC filed its response to the formal challenge filed by Xcel Energy Services Inc. on July 1, 2019 in Docket No. ER19-1357.
 - EL18-194 Nebraska Public Power District Complaint on SPP's zonal placement of Tri-State Electric Cooperative's Revenue Requirement in the NPPD Pricing Zone – On August 21, NPPS filed a complaint regarding the placement of Tri-State's revenue requirement into the NPPD pricing zone.
 - EL18-199 East Texas Electric Cooperative Complaint against Public Service of Oklahoma, Southwest Electric Service Company, and AEP Oklahoma Transmission Company, and AEP Southwest Transmission Company – On September 6, East Texas filed its second ROE complaint against the AEP companies regarding ROE.
 - ER19-1680 NITSA and NOA between SPP, GSEC as Network Customer, and SPS and OG&E as Host Transmission Owners - On August 15, 2019, Golden Spread Electric Cooperative, Inc. filed comments in response to SPP's response to the letter requesting additional information - On August 15, 2019, Xcel Energy Services Inc. filed Protest in

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- response to SPP's response to the letter requesting additional information - On August 30, 2019, Golden Spread Electric Cooperative, Inc. filed an answer in response to the Protest filed by Xcel Energy Services Inc. on August 15, 2019.
- ER19-2640 NITSA and NOA between SPP and SPS as Network Customer and Host Transmission Owner On August 20, 2019, SPP submitted an executed NITSA and NOA between SPP as Transmission Provider and SPS as both Network Customer and Host Transmission Owner. SPP Service Agreement No. Fifteenth Revised 1910. The agreements were replaced by the Sixteenth Revised 1910 being reported solely in SPP's electric quarterly report. An effective date of June 1, 2019 was requested.
 - ER19-2640 NITSA and NOA between SPP and SPS as Network Customer and Host Transmission Owner on August 20, 2019, SPP submitted an executed NITSA and NOA between SPP as Transmission Provider and SPS as both Network Customer and Host Transmission Owner. SPP Service Agreement No. Fifteenth Revised 1910. The agreements were replaced by the Sixteenth Revised 1910 being reported solely in SPP's electric quarterly report. An effective date of June 1, 2019 was requested.
 - ER19-1357 GridLiance High Plains LLC's 2019 Informational Filing that notices the GridLiance projected 2019 revenue requirements. This docket has been consolidated with the ER18-2358 docket pertaining to the zonal placement of the GridLiance revenue requirement in the SPS pricing zone.
 - ER19-1954 SPP Order 845 Compliance Filing that meets FERC Order 845 requirements on improving the generator interconnection process. This revision impacts construction of network upgrades, surplus interconnection service, electric storage device definitions, and other generator interconnection process improvements.
 - ER19-2273 Sunflower and Mid-Kansas Electric Company revisions to their formula rate template due to the merger of both companies.
 - ER19-2522 SPP's compliance revisions to the SPP Bylaws and Membership Agreement to address the FERC order on the SPP exit fee complaint in docket EL19-11. This filing eliminates exit fee responsibility from non-load serving entities and shifts those cost responsibilities other SPP members.
 - ER19-2681 SPP revisions to modify market timelines.
 - ER19-602 SPP revisions to recover costs for SPP Notice to Construct (NTC) that were later withdrawn. American Electric Power is seeking to recover costs for two uncompleted transmission upgrades cancelled by SPP.
 - ER20-1059 SPP Western Energy Imbalance Service Tariff filing to implement an energy imbalance market in the West region.
 - ER20-1060 S SPP Western Energy Imbalance Tariff rate schedule filing to implement rates in SPP's proposed energy imbalance market in the West region.
 - ER20-108 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Montana-Dakota Utilities Co. ("MDU") as Network Customer, and Western Area Power Administration and Basin Electric Power Cooperative as Host Transmission Owners
 - ER20-1095 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Evergy Kansas Central, Inc. ("Evergy") as Network Customer, and Oklahoma Gas and Electric Company ("OGE"), Sunflower Electric Power Corporation ("Sunflower"), and Evergy as Host Transmission Owners
 - ER20-1097 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Kansas Municipal Energy Agency ("KMEA") as Network Customer, and Sunflower Electric Power Corporation ("Sunflower") as Host Transmission Owner
 - ER20-1098 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Kansas Municipal Energy Agency ("KMEA") as Network Customer, and Sunflower Electric Power Corporation ("Sunflower") as Host Transmission Owner

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- ER20-1110 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, East Texas Electric Cooperative, Inc. ("ETEC") as Network Customer, and American Electric Power Service Corporation ("AEP") as Host Transmission Owner
- ER20-1111 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, East Texas Electric Cooperative, Inc. ("ETEC") as Network Customer, and American Electric Power Service Corporation ("AEP") as Host Transmission Owner
- ER20-1283 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Arkansas Electric Cooperative Corporation ("AECC") as Network Customer, and American Electric Power Service Corporation ("AEP") and Oklahoma Gas and Electric Company ("OG&E") as Host Transmission Owners
- ER20-1285 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Heartland Consumers Power District ("Heartland") as Network Customer, and East River Electric Power Cooperative, Inc., NorthWestern Corporation, and Western Area Power Administration as Host Transmission Owners
- ER20-1421 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Basin Electric Power Cooperative ("Basin") as Network Customer, and Basin, Central Power Electric Cooperative, Inc., Corn Belt Power Cooperative, East River Electric Power Cooperative, Inc., Missouri River Energy Services, Mountrail-Williams Electric Cooperative, Northwest Iowa Power Cooperative, Nebraska Public Power District, NorthWestern Corporation, Tri-State Generation and Transmission Association, Inc., and Western Area Power Administration as Host Transmission Owners
- ER20-1478 Agreement Establishing a Pseudo-Tie Electrical Interconnection Point Where There is an Applicable Joint Operating Agreement with an External Balancing Authority between SPP and Arkansas Electric Cooperative Corporation ("AECC") as the Market Participant
- ER20-1523 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, City of Chanute, KS ("Chanute") as Network Customer, and Evergy Kansas Central, Inc. ("Evergy") as Host Transmission Owner
- ER20-1536 Submission of Tariff Revisions to Implement a Generator Replacement Process (Revision Request 393)
- ER20-1554 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, City of Piggott, Arkansas Municipal Light, Water and Sewer ("Piggott") as Network Customer, and Southwestern Power Administration ("SPA") as Host Transmission Owner
- ER20-1560 Agreement Establishing a Pseudo-Tie Electrical Interconnection Point Where There is an Applicable Joint Operating Agreement with an External Balancing Authority between SPP and East Texas Electric Cooperative, Inc. ("ETEC")
- ER20-1565 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, City of Malden Board of Public Works ("Malden") as Network Customer, and Southwestern Power Administration ("SPA") as Host Transmission Owner
- ER20-1680 Generator Interconnection Agreement ("GIA") between Solaer USA NM ACR, LLC ("Solaer") as Interconnection Customer and Southwestern Public Service Company ("SPS") as Transmission Owner
- ER20-1687 Submission of Tariff Revisions to Eliminate Attachment Z2 Transmission Revenue Credits Prospectively (RR 401)
- ER20-938 Midcontinent Independent System Operator, Inc.'s ("MISO") Submission of Revisions to the Joint Operating Agreement ("JOA") between SPP and MISO to Enhance and Clarify Affected Systems Coordination Processes

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- ER20-940 Midcontinent Independent System Operator, Inc.'s ("MISO") Compliance Filing in Response to Order on Complaint Issued in Docket No. EL18-26000 regarding affected system study coordination.
- ER20-941 Submission of Revisions to the Joint Operating Agreement ("JOA") between SPP and the Midcontinent Independent System Operator, Inc. ("MISO") to Enhance and Clarify Affected Systems Coordination Processes
- ER20-942 Midcontinent Independent System Operator, Inc.'s ("MISO") Compliance Filing in Response to Order on Complaint Issued in Docket No. EL18-26000 regarding affected system study coordination.
- ER20-943 Compliance Filing in Response to Order on Complaint Issued in Docket No. EL18-26-000 (Part 1 of 2)
- ER20-944 PJM Interconnection, L.L.C.'s ("PJM") Compliance Filing in Response to Order on Complaint Issued in Docket No. EL18-26-000
- ER20-945 Compliance Filing in Response to Order on Complaint Issued in Docket No. EL18-26-000 (Part 2 of 2)

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

In the 2019 True-Up, SPS uses the Radial Line Study (06-2020---SPS RLS for 2019 True-Up) populated with end of year 2019 plant balances.

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

There was one change to the classification of radials directly assigned to SPS retail that was marked as a direct assigned radial and changed to non-radial and five that were changed from non-radial to radial.

A change to the list of radials directly assigned to wholesale customers was made with the addition of the Stanton West Substation radial line for Lubbock Power and Light.