

The Company has listed below any material changes that have taken effect since January 1, 2022.

(a) FERC Uniform System of Accounts Changes

There were no material changes.

(b) FERC Form No. 1 Reporting Requirements Changes

SPS identified a FERC Form No. 1 discrepancy within FERC Account 282, Accumulated Deferred Income Taxes (“ADIT”) associated with Texas Gross Margin Tax. SPS had previously not classified this item to the correct function, resulting in the transmission-related amount being higher (less negative) and production-related amount being lower (more negative). This issue impacts the years 2018 through 2021. SPS has identified this correction in the 2022 FERC Form 1, page 274 footnote, and has used the corrected 2021 balance in the 2022 True-Up. In addition, SPS will include prior period adjustments, plus interest in the 2024 Estimate to correct the ADIT balances used in the 2018 through 2021 transmission formula rate templates.

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

Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes (Docket No. RM19-5, Order No. 864) – On November 21, 2019, the Commission issued Order No. 864 requiring public utility transmission providers with transmission formula rates under an Open Access Transmission Tariff to account for changes caused by the Tax Cuts and Jobs Act of 2017. The Commission is requiring public utilities with transmission formula rates to: 1) include a mechanism in those transmission formula rates to deduct any excess accumulated deferred income taxes (“ADIT”) from or add any deficient ADIT to their rate bases; 2) incorporate a mechanism to decrease or increase their income tax allowances by any amortized excess or deficient ADIT, respectively; and 3) incorporate a new permanent worksheet into their transmission formula rates that will annually track information related to excess or deficient ADIT. The Company incorporated the excess/deficient ADIT in rate base and the related amortizations into the income tax calculation, approved by the Commission in Docket No. ER19-404. On February 26, 2020, the Company made a compliance filing in Docket No. ER20-1092 to demonstrate that revisions have been submitted and approved by the Commission to comply with the requirements set forth in Order No. 864. However, the Company is currently working with FERC Staff to develop a new permanent worksheet that will annually track information related to excess or deficient ADIT and will be making a compliance filing in the future to include in the transmission formula rate template.

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).

Revisions to Allow Adjustments to ADIT to Flow Through ADIT Proration Calculation (Docket No. ER22-2746) – On August 30, 2022, SPS filed a limited revision to its transmission formula rate template to allow adjustments to the Accumulated Deferred Income Taxes (“ADIT”) portion of rate base to flow through the ADIT proration calculation. These revisions are necessary to correct an error recently discovered by SPS with respect to tariff modifications recently accepted by the Commission in Docket No. ER22-201-000. SPS requested a May 19, 2021 effective date to correspond to the effective date of the revisions approved in Docket No. ER22-201-000. On October 25, 2022, the Commission issued a Letter Order accepting the filing effective May 19, 2021.

Ministerial Revisions to Attachment O-SPS Transmission Formula Rate Template (Docket No. ER22-2955) – On September 29, 2022, SPS filed to make ministerial revisions to its transmission formula rate template to update line references needed due to changes made to the FERC Form No. 1. In addition to these changes, SPS is correcting other line reference errors and formatting issues that have been identified either internally or by its customers. SPS requested a January 1, 2023 effective date. On December 20, 2022, the Commission issued a Letter Order accepting the filing effective January 1, 2023.

(d) Accounting Policies, Practices or Procedures of SPS

Accounting for Internal Legal Labor Costs - Beginning in 2022, the Company changed the accounting for internal legal labor costs pertaining to compromise settlements for employee discrimination cases. These expenses are being charged to FERC Account 426.5, Other Deductions, instead of FERC Account 920, Administrative and General Salaries. Note there were no legal labor costs pertaining to compromise settlements for employee discrimination cases charged to SPS in 2022.

Accounting for Uncollected Damage Claims – Capital – Beginning in 2022, when damage occurs to the Company's electric system, and a damage claim is made and collection of resulting project costs from the responsible third-party are attempted, all uncollected amounts related to damages leading to capital work are being capitalized instead of being charged to FERC Account 904, Uncollectible Accounts.

Damages leading to capital work are already reflected as capital with any receipt of payment from responsible parties is recorded as Contributions in Aid of Construction or Salvage, which would reduce the net impact to rate base. In addition, third-party damages leading to Capital work by nature results in a new asset and/or betterment, which is a permanent structural alteration or repair that improves it substantially, thereby increasing its overall value.

(e) FERC Related Items

There are 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 – On October 24, 2022, SPP submitted its compliance filing in response to the order issued on September 22, 2022. On October 26, 2022, GridLiance High Plains LLC filed a Request for Rehearing or, in the Alternative, Clarification of the order issued on September 22, 2022. On November 14, 2022, Xcel Energy Services Inc. filed an answer in response to the Request for Rehearing filed by GridLiance High Plains LLC on October 24, 2022. On November 14, 2022, Midwest Energy, Inc. filed an answer in response to the Request for Rehearing filed by GridLiance High Plains LLC on October 24, 2022. On November 21, 2022, SPP submitted a refund report in response to the order issued on September 22, 2022. On November 25, 2022, FERC issued a Notice of Denial of Rehearing by Operation of Law and Providing for Further Consideration of the order issued on September 22, 2022. On December 15, 2022, SPP filed a report confirming all refunds required by the order issued on September 22, 2022 were completed. On January 19, 2023, FERC issued Opinion No. 579-A, Order Addressing Arguments Raised on Rehearing and Granting Clarification. On March 7, 2023, FERC issued an order accepting the refund report. On April 24, 2023, FERC issued an order rejecting SPP's compliance filing submitted on October 24, 2022 and requiring SPP to submit a compliance filing with an effective date of November 1, 2018. SPP's compliance filing is due on June 23, 2023.
- Docket ER20-2577 - On April 14, 2023, FERC issued an order accepting the filing made on behalf of American Electric Power Service Corporation and its affiliates, AEP Oklahoma Transmission Company, Inc. and AEP Southwestern Transmission Company, Inc., revising the formula rate contained in Addendum 12 to Attachment H of the Tariff in compliance with Order No. 864 and the directives in the February 23, 2022 order. An effective date of January 27, 2020 was granted.
- Docket EL21-77 - On October 7, 2022, Tenaska Clear Creek Wind, LLC filed a Motion for Stay of the order issued on September 9, 2022. On October 7, 2022, Tenaska Clear Creek Wind, LLC filed a Request for Rehearing of the order issued on September 9, 2022. On October 24, 2022, MidAmerican Energy Company filed an answer opposing Tenaska Clear Creek Wind, LLC's motion for stay of the Commission's September 9, 2022 order. On October 24, 2022, SPP filed an answer opposing Tenaska Clear Creek Wind, LLC's motion for stay of the Commission's September 9, 2022 order. On October 31, 2022, SPP filed an answer in response to the request for rehearing filed by Tenaska Clear Creek Wind, LLC on October 7, 2022. On November 4, 2022, Tenaska Clear Creek Wind, LLC filed an answer in response to

- the answers filed by SPP and MidAmerican Energy Company on October 24, 2022. On November 7, 2022, FERC issued a Notice of Denial of Rehearing by Operation of Law and Providing for Further Consideration of the order issued on September 9, 2022. On February 16, 2023, FERC issued an Order Addressing Arguments Raised on Rehearing.
- Docket ER22-709 - On April 11, 2023, FERC issued an order accepting the compliance filing submitted on March 15, 2023. An effective date of June 1, 2022 was granted. This order constitutes final agency action.
 - Docket ER22-1500 - On April 5, 2023, SPP, on behalf of Sunflower Electric Power Corporation, filed an Offer of Settlement and Settlement Agreement intended to resolve all issues set for hearing in this proceeding. On April 10, 2023, Judge Hessler issued a Fourth Report of Settlement Judge, recommending that settlement judge procedures continue. On April 25, 2023, Commission Trial Staff filed Initial Comments in support of the settlement agreement.
 - Docket ER22-1525 - On April 27, 2023, Judge Hurt issued an Order Scheduling Settlement Conference to be held on June 12, 2023.
 - Docket ER22-1731 – On April 6, 2023, SPP, on behalf of Missouri River Energy Services, filed a Joint Offer of Settlement and Settlement Agreement intended to resolve all issues set for hearing in this proceeding. On April 26, 2023, Commission Trial Staff filed Initial Comments in support of the settlement agreement.
 - Docket ER22-2968 - On April 14, 2023, FERC issued an order rejecting SPP's revisions to Attachment V of the Tariff to add a Facilities Service Agreement and provisions to facilitate the election and implementation of a Transmission Owner's existing ability to self-fund Network Upgrades and/or Transmission Owner's System Protection Facilities.
 - Docket ER23-40 - On April 14, 2023, SPP filed an answer in response to the answer filed by the Indicated SPP Transmission Owners on March 17, 2023, and other comments submitted in support of the Complaint. On April 26, 2023, the Indicated SPP Transmission Owners filed an answer in response to the answer filed by SPP on April 14, 2023. On May 3, 2023, FERC denied the complaint to require SPP to input the planning reserve margin into the SPP OATT. Commissioner Danly dissented.
 - Docket ER23-342 - On April 18, 2023, FERC issued an order accepting the agreement, effective April 19, 2023 as requested. This order constitutes final agency action.
 - Docket ER23-636 - On April 17, 2023, FERC issued an order rejecting SPP's revisions to Attachment AA of the Tariff to add a process by which a Load Responsible Entity ("LRE") may qualify for and receive an exemption of the Deficiency Payment that is assessed to an LRE that has not met the resource adequacy requirement in Attachment AA.
 - Docket ER23-928 - On April 28, 2023, The Empire District Electric Company filed a Request for Rehearing of the order issued on March 29, 2023.
 - Docket ER23-987 - On April 3, 2023, FERC issued an order accepting SPP's revisions to Addendum 1 of Attachment AE of the Tariff to update the operating constraint Violation Relaxation Limits based on the results of annual analysis by SPP staff. FERC directed SPP to submit an informational filing notifying the Commission of the actual effective date no less than 30 days prior to the date the proposed Tariff revisions are to be implemented.
 - Docket ER23-1166 - On April 4, 2023, FERC issued an order accepting the Notice of Cancellation, effective August 13, 2021 as requested. This order constitutes final agency action.
 - Docket ER23-1216 - On April 24, 2023, FERC issued an order accepting SPP's revisions to Attachment AA of the Tariff to (1) specify that a Load Responsible Entity that pays the Deficiency Payment pursuant to Section 14.2 of Attachment AA will be sufficient for the current year's resource adequacy requirement; and (2) clarify that any entity that receives revenues from Deficiency Payments ("Revenue Distribution") collected pursuant to Section 14.4 of Attachment AA cannot subsequently contract to sell any of that excess capacity being paid

Revenue Distributions to any other entity internal or external to SPP's Balancing Authority Area at any point during the applicable Summer Season for the Revenue Distribution.

- Docket ER23-1218 - On April 24, 2023, FERC issued an order accepting SPP's revisions to Attachment AA of the Tariff to add another Deficiency Payment structure that will only be applicable in certain circumstances and will be based on a sufficiency charge calculation (the "Sufficiency Valuation Curve"). An effective date of May 2, 2023 was granted.
- Docket ER23-1422 - On April 26, 2023, FERC issued an order accepting SPP's filing, submitted on behalf of Corn Belt Power Cooperative, revising Addendum 26 Part 1 of Attachment H of the Tariff. An effective date of June 1, 2023 was granted.
- Docket ER23-1568 - On April 5, 2023, SPP, on behalf of Oklahoma Gas and Electric Company, submitted revisions to the formula rate contained in Addendum 2-A, Parts 1 and 2 to Attachment H of the Tariff to incorporate revisions that were previously accepted by the Commission in Docket No. ER23-703-000. An effective date of January 27, 2020 was requested.
- Docket EL22-30 - On October 7, 2022, FERC issued an Order Denying Complaint. On November 7, 2022, Southwestern Public Service Company filed a Request for Rehearing and Clarification of the order issued on October 7, 2022. On December 8, 2022, FERC issued a Notice of Denial of Rehearing by Operation of Law and Providing for Further Consideration of the order issued on October 7, 2022. On February 16, 2023, FERC issued an Order Addressing Arguments Raised on Rehearing.
- Docket EL22-54 - On October 20, 2022, FERC issued a Notice of Denial of Rehearing by Operation of Law and Providing for Further Consideration of the order issued on August 22, 2022. On January 19, 2023, FERC issued an Order Addressing Arguments Raised on Rehearing. On February 2, 2023, SPP submitted an informational filing.
- Docket ER22-379 - On October 3, 2022, FERC issued a Notice of Denial of Rehearing by Operation of Law and Providing for Further Consideration of the order issued on August 5, 2022. On October 13, 2022, SPP filed an answer in response to the Protest filed by the Clean Energy Advocates on September 27, 2022. On December 2, 2022, American Clean Power Association, et al. filed a Petition for Reivew before the U.S. Court of Appeals in Case No. 22-1301 regarding orders issued in Docket Nos. ER22-379-002 and ER22-379-003. On March 2, 2023, FERC issued an Order Addressing Arguments Raised on Rehearing and Setting Aside Prior Order, and Dismissing Compliance Filing as Moot. The Commission modified the discussion in the order issued on August 5, 2022 and set it aside, and rejected SPP's proposal without prejudice.
- 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 ER22-1697 - On October 12, 2022, SPP submitted its response to the letter requesting additional information issued on August 12, 2022. On November 2, 2022, the Public Interest Organizations filed Comments and Protest in response to SPP's response to the letter requesting additional information filed on October 12, 2022. On November 2, 2022, the Advanced Energy Management Alliance filed Comments in response to SPP's response to the letter requesting additional information filed on October 12, 2022. On November 2, 2022, the Advanced Energy Economy and the Solar Energy Industries Association filed Comments and Protest in response to SPP's response to the letter requesting additional information filed on October 12, 2022. On December 13, 2022, Voltus, Inc. filed Comments. On March 23, 2023, Voltus, Inc. filed an answer to the response filed by American Electric Power Service Corporation, et al. on January 30, 2023.

Material Accounting Changes since January 1, 2022

- Docket ER22-1719 - On October 20, 2022, FERC issued an Order Addressing Arguments Raised on Rehearing and Granting Clarification, in Part.
- Docket ER22-1792 - On June 9, 2022, FERC issued an order accepting SPP's 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 granted. This order constitutes final agency action.
- Docket ER22-1846 - On October 5, 2022, SPP filed an answer in response to the comments and protest submitted regarding SPP's response to the letter requesting additional information. On October 21, 2022, the Indicated Transmission Owners filed an answer in response to SPP's answer filed on October 5, 2022. On October 28, 2022, FERC issued an order accepting SPP's 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, to be effective August 1, 2022, subject to a compliance filing. SPP's compliance filing is due on November 28, 2022. On November 16, 2022, SPP submitted its compliance filing to revise Section III.E of Attachment J of the Tariff in response to the order issued on October 28, 2022. An effective date of August 1, 2022 was requested. On November 28, 2022, the Indicated Utilities filed a Request for Rehearing of the order issued on October 28, 2022. On November 28, 2022, the Indicated Transmission Owners filed a Request for Rehearing of the order issued on October 28, 2022. On December 7, 2022, the Indicated Transmission Owners filed a Protest in response to SPP's compliance filing. On December 13, 2022, the Supporting Parties filed an answer in response to the requests for rehearing filed on November 28, 2022. On December 16, 2022, SPP filed an answer in response to the requests for rehearing filed on November 28, 2022. On December 21, 2022, SPP filed an answer in response to the protest filed by the Indicated Transmission Owners on December 7, 2022. On December 22, 2022, the Supporting Parties filed an answer in response to the protest filed by the Indicated Transmission Owners on December 7, 2022. On December 29, 2022, FERC issued a Notice of Denial of Rehearing by Operation of Law and Providing for Further Consideration of the order issued on October 28, 2022. On February 24, 2023, City Utilities of Springfield, Missouri, et al. filed a Joint Petition for Review of the orders issued by FERC in Docket Nos. ER22-1846-001 and ER22-1846-003 before the U.S. Court of Appeals for the District of Columbia Circuit in Case No. 23-1054. On February 24, 2023, American Electric Power Service Corporation, et al. filed a Joint Petition for Review of the orders issued by FERC in Docket Nos. ER22-1846-001 and ER22-1846-003 before the U.S. Court of Appeals for the Eighth Circuit in Case No. 23-1378.
- Docket ER22-1950 - Several parties filed motions to intervene. On June 30, 2022, FERC issued an order accepting SPP's 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 granted. This order constitutes final agency action.
- Docket ER22-2167 - On June 22, 2022, SPP submitted an executed Shared Network Upgrade Facilities Construction Agreement among Tip Top Solar Energy Center LLC, Southwestern Public Service Company, Public Service Company of Oklahoma and SPP. SPP Service Agreement No. 3978. An effective date of August 22, 2022 was requested. On July 1, 2022, American Electric Power Service Corporation filed a Motion to Intervene. On July 29, 2022, FERC issued an order accepting the agreement, effective August 22, 2022 as requested. This order constitutes final agency action.
- Docket ER22-2516 - On November 17, 2022, FERC issued an Order Granting Waiver Request.
- Docket ER22-2660 - On October 7, 2022, SPP submitted an amended filing. On October 24, 2022, FERC issued an order accepting the revisions to modify Southwestern Public Service

Company's formula rate template contained in Addendum 5 to Attachment H of the Tariff to incorporate revisions that were previously accepted by the Commission in Docket No. ER22-201. An effective date of May 19, 2021 was granted.

- Docket ER22-2685 - On October 7, 2022, FERC issued an order accepting SPP's revisions to the Western Energy Imbalance Service Rate Schedule Tariff to modify the Western Markets Executive Committee Charter. An effective date of October 18, 2022 was granted. This order constitutes final agency action.
- Docket ER22-2749 - On October 27, 2022, FERC issued an order accepting SPP's revisions to Attachment X of the Tariff to add Surety Bonds as a form of Financial Security.
- Docket OA08-5 - On April 14, 2023, SPP filed its annual compliance report of assessments and distributions of operational penalties for unreserved use for the year January 1- December 31, 2022.
- 22-1059 - On April 17, 2023, Tenaska Clear Creek, LLC and FERC filed a Joint Motion to Set Schedule to Govern Future Proceedings. On April 17, 2023, Tenaska Clear Creek Wind, LLC filed its Statement of Issues.
- 22-1205 - On April 4, 2023, SPP filed a Brief of Intervenor for Petitioner.
- 22-1301 - On April 6, 2023, the Petitioners filed an Unopposed Motion for Withdrawal of the Joint Petition for Review. On April 10, 2023, the court issued an order granting the Unopposed Motion for Withdrawal of the Joint Petition for Review.
- 22-1336 - On April 17, 2023, Tenaska Clear Creek, LLC and FERC filed a Joint Motion to Set Schedule to Govern Future Proceedings. On April 17, 2023, Tenaska Clear Creek Wind, LLC filed its Statement of Issues.
- 22-3593 - On April 3, 2023, FERC filed the Certified Index to the Record.
- 23-1004 - On April 21, 2023, FERC filed the Certified Index to the Record.
- 23-1054 - On April 10, 2023, FERC filed an Unopposed Motion to Hold Appeal in Abeyance and to Suspend Filing of the Certified Index to the Record. On April 11, 2023, the court issued an order consolidating Case Nos. 23-1054 and 23-1097. On April 18, 2023, the court issued an order granting the motion to hold case in abeyance and to suspend filing of the certified index to the record. The parties were directed to file motions to govern future proceedings by July 17, 2023.
- 23-1066 - On April 21, 2023, FERC filed the Certified Index to the Record.
- 23-1076 - On April 17, 2023, Tenaska Clear Creek, LLC and FERC filed a Joint Motion to Set Schedule to Govern Future Proceedings. On April 17, 2023, Tenaska Clear Creek Wind, LLC filed its Statement of Issues.
- 23-1081 - On April 12, 2023, SPP filed a Motion for Leave to Intervene. On April 26, 2023, FERC filed a motion requesting that motions to govern be filed 30 days after Tenaska Clear Creek Wind, LLC filed a petition for review of the Commission's rehearing order issued on April 20, 2023 in Docket No. EL22-59-001. On April 26, 2023, Tenaska Clear Creek Wind, LLC filed its Statement of Issues.
- 23-1285 - On April 3, 2023, FERC filed the Certified Index to the Record.
- 23-1378 - On April 7, 2023, FERC filed a Motion to Transfer Appeal to the District of Columbia Circuit. On April 11, 2023, the court issued an order granting the motion to transfer the case to the Court of Appeals for the District of Columbia Circuit.
- 23-1520 - On April 14, 2023, FERC filed an Unopposed Motion to Consolidate Appeals, to Hold Appeals in Abeyance, and the Suspend Filing of the Certified Index to the Record. On April 18, 2023, the court issued an order granting FERC's motion to consolidate Case Nos. 23-1520, 23-1524, 23-1525, and 23-1528 and to hold the consolidated cases in abeyance. The parties were directed to file a status report or motions to govern further proceedings no later than July 24, 2023.
- 23-1524 - On April 14, 2023, FERC filed an Unopposed Motion to Consolidate Appeals, to Hold Appeals in Abeyance, and the Suspend Filing of the Certified Index to the Record. On April 18, 2023, the court issued an order granting FERC's motion to consolidate Case Nos. 23-

1520, 23-1524, 23-1525, and 23-1528 and to hold the consolidated cases in abeyance. The parties were directed to file a status report or motions to govern further proceedings no later than July 24, 2023.

- 23-1525 - On April 14, 2023, FERC filed an Unopposed Motion to Consolidate Appeals, to Hold Appeals in Abeyance, and the Suspend Filing of the Certified Index to the Record. On April 18, 2023, the court issued an order granting FERC's motion to consolidate Case Nos. 23-1520, 23-1524, 23-1525, and 23-1528 and to hold the consolidated cases in abeyance. The parties were directed to file a status report or motions to govern further proceedings no later than July 24, 2023.
- 23-1528 - On April 14, 2023, FERC filed an Unopposed Motion to Consolidate Appeals, to Hold Appeals in Abeyance, and the Suspend Filing of the Certified Index to the Record. On April 18, 2023, the court issued an order granting FERC's motion to consolidate Case Nos. 23-1520, 23-1524, 23-1525, and 23-1528 and to hold the consolidated cases in abeyance. The parties were directed to file a status report or motions to govern further proceedings no later than July 24, 2023.
- 23-60015 - On April 4, 2023, the court issued an order granting the Unopposed Motion for Voluntary Dismissal.

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

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

The Radial Line Gross Plant balance increased by approximately \$24.6M in 2022 from 2021 actuals due to a large portion of lines in-serviced prior to 2005 which were wrecked out and rebuilt in 2022. These lines had reliability issues because of their condition and some lines required modifications to meet compliance with Texas House Bill 4150.

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 five additional radial lines directly assigned to SPS retail this year.

Three radial lines have been removed from the Radial Line Study because these lines were de-energized and removed from service.

Lubbock Power & Light's Clutter Substation had been fed from a portion of 69kV line Y-64 from Lubbock East Interchange, but this section of line was damaged by a pole fire. Service to Clutter Substation was switched from the Lubbock East source to the segment of Y-64 feeding from Lubbock South Interchange. The capital dollars assigned to this radial line segment have been updated in the Radial Line Study and will be prorated to reflect this change.