

The Company has listed below any material changes that have taken effect since January 1, 2018.

**(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**

**Tax Reform** – On May 4, 2018, SPS submitted a request for waiver of the Implementation Procedures to allow SPS to bill updated Estimated Charges effective January 1, 2018, to reflect the change in the federal corporate income tax rate from 35 percent to 21 percent, rather than reflect the impact in the 2018 true-up to be calculated in June 2019. On May 31, 2018, the Commission issued its Order granting the request for waiver (163 FERC ¶ 61,169).

**ADIT Proration** - On June 21, 2018, the Commission instituted a Section 206 proceeding to examine the methodology utilized by SPS and several other utilities, for calculating Accumulated Deferred Income Taxes (“ADIT”) in the projected test year and annual true-up calculations for the transmission formula rates (163 FERC ¶ 61,200). Previously, the Commission approved SPS’ request to use the IRS proration requirement to calculate the ADIT balances in rate base, which used a two-step averaging methodology, Docket No. ER16-236-000, effective January 1, 2016. Subsequently, the IRS released a Private Letter Ruling that provided additional guidance on the application of the Normalization Rules. In addition, the Commission issued an order in a MISO ADIT case (Docket No. ER18-224-000) that stated the two-step averaging methodology was no longer required to comply with IRS regulations, and this methodology may understate ADIT balances and may result in unreasonably higher rates. The refund effective date as established pursuant to Section 206(b) of the Federal Power Act (“FPA”) will be the date of publication of the notice in the Federal Register, which was June 27, 2018. On August 27, 2018, SPS filed its initial briefs responding to the Section 206 investigation and contemporaneously submitted a filing pursuant to the FPA Section 205 to revise our Attachment O formula rate template and ADIT work papers to eliminate the “two-step averaging” methodology from the calculation of ADIT balances both in the projected test year and in the annual true-up (Docket No. ER18-2319-000). In addition, SPS requested the Commission terminate the Section 206 investigation for SPS since we filed to change our transmission formula rate template. On December 20, 2018, the Commission issued its Order on Paper Hearing and accepting proposed tariff revisions effective January 1, 2019, as requested, that will apply true-up calculations to reflect the revisions as of June 27, 2018 (165 FERC ¶ 61,234).

**O&M Charges to Interconnected Generators** – 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. On March 15, 2019, the Commission issued an Order accepting the tariff revisions, effective January 1, 2019 (166 FERC ¶ 61,182).

**Update Transmission Depreciation Rates and Other Formula Rate Template Changes** – 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). The case is currently pending.

**Wholesale Distribution Service Charge** – 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). The case is currently pending.

**Revisions to Wholesale Real Power Losses** – On January 30, 2019 SPS filed new loss factors to ensure that the transmission and distribution real power losses charged to SPS's wholesale customers reflect the most recent analysis of the losses SPS experiences in providing such services and are consistent with the loss factors reflected in SPS's retail rates in Texas and New Mexico. On March 26, 2019, the Commission issued an Letter Order accepting the tariff revisions, under 18 C.F.R. § 375.307, effective April 1, 2019.

**(d) Accounting Policies, Practices or Procedures of SPS**

There were no material changes.

**(e) FERC Related Items**

**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. The audit has not concluded at this time.

**(f) GAAP-Related Items**

**Revenue Recognition** — In 2014, the Financial Accounting Standards Board ("FASB") issued *Revenue from Contracts with Customers, Topic 606 (Accounting Standards Update ("ASU") No. 2014-09)*, which provides a new framework for the recognition of revenue. SPS implemented the

guidance on a modified retrospective basis on Jan. 1, 2018. Results for reporting periods beginning after Dec. 31, 2017 are presented in accordance with Topic 606, while prior period results have not been adjusted and continue to be reported in accordance with prior accounting guidance. The implementation did not have a material impact on SPS' financial statements, other than increased disclosures regarding revenues related to contracts with customers.

**Classification and Measurement of Financial Instruments** - In January 2016, the FASB issued Recognition and Measurement of Financial Assets and Financial Liabilities, Subtopic 825-10 (ASU No. 2016-01), which eliminated the available-for-sale classification for marketable equity securities and also replaced the cost method of accounting for non-marketable equity securities with a model for recognizing impairments and observable price changes. Under the new standard, other than when the consolidation or equity method of accounting is utilized, changes in the fair value of equity securities are recognized in earnings. Xcel Energy implemented the guidance on January 1, 2018. As a result of application of accounting principles for rate regulated entities, changes in the fair value of the securities in the nuclear decommissioning fund, historically classified as available-for-sale, continue to be deferred to a regulatory asset, and the overall adoption impacts were not material.

**Presentation of Net Periodic Benefit Cost** — In 2017, the FASB issued *Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost, Topic 715 (ASU No. 2017-07)*, which establishes that only the service cost portion of pension cost may be presented as a component of operating income. In addition, only the service cost portion of pension cost is eligible for capitalization. As a result of regulatory accounting treatment, a similar amount of pension cost, including non-service components, will be recognized consistent with historical ratemaking, and the impacts of adoption are limited to changes in classification of non-service costs in the statement of income. SPS implemented the new guidance on Jan. 1, 2018. As a result, \$4,127,000 and \$4,017,000 of pension costs were retrospectively reclassified from operating and maintenance expenses to other expense, net on the GAAP income statement for 2017 and 2016, respectively. Under a practical expedient permitted by the standard, SPS used benefit cost amounts disclosed for prior periods as the basis for retrospective application. SPS elected not to adopt ASU No. 2017-07 for FERC accounting and reporting purposes, and as such, FERC presentation remains unchanged.

**Comprehensive Income** - In 2018, the FASB issued *Reclassification of Certain Tax Effects from Accumulated Other Comprehensive Income, Topic 220 (ASU No. 2018-02)*, which addresses the stranded amounts of accumulated other comprehensive income or loss (accumulated "OCI") which may result from a change in tax rates. Though accumulated OCI is presented on a net-of-tax basis, historical accounting guidance required that the impact of a tax rate change on deferred taxes for items in accumulated OCI be recognized without a corresponding adjustment to accumulated OCI, and instead be recorded to income tax expense. The new guidance permits stranded amounts of accumulated OCI specifically resulting from the 2017 Tax Cuts and Jobs Act to be removed from accumulated OCI and reclassified to retained earnings, such that the remaining net-of-tax amount of accumulated OCI reflects tax rates expected to be effective when accumulated OCI is reclassified to earnings. SPS adopted the new accounting guidance in the quarter ended Dec. 31, 2017, resulting in a \$259,880 debit to FERC Account 219 Accumulated Other Comprehensive Income and an equal credit to retained earnings. The impact to retained earnings was recorded in FERC Account 439 Adjustments to Retained Earnings. SPS received approval of its use of FERC Account 439 for the reclassification on Jan. 16, 2019 in FERC Docket No. AC19-19-000.

**Leases** — In 2016, the FASB issued Leases, Topic 842 (ASU No. 2016-02), which requires balance sheet recognition of right-of-use assets and lease liabilities for most leases. Adoption occurred on Jan. 1, 2019 utilizing the package of transition practical expedients provided by the

new standard, including carrying forward prior conclusions of whether agreements existing before the adoption date contain leases, and whether existing leases are operating or capital/finance leases. Xcel Energy expects to utilize other expedients offered by the new standard and Leases, Topic 842 (ASU No. 2018-11), including elections to not recognize short term leases on the consolidated balance sheet for certain classes of assets and to implement the standard on a prospective basis. Xcel Energy's implementation of the new guidance is substantially complete, and is expected to result in the recognition of approximately \$2 billion of right-of-use assets and lease liabilities in the first quarter of 2019 for operating leases for the use of real estate, equipment and certain natural gas generating facilities operated under PPAs. The implementation is not expected to have a significant impact on Xcel Energy's consolidated financial statements, other than first-time recognition of these operating leases on the consolidated balance sheet.

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

None

**(h) Other**

**Southwest Power Pool, Inc. ("SPP") Open Access Transmission Tariff ("OATT") Upgrade Costs** - 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 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. In March 2018, the FERC denied SPS' complaint. SPS sought rehearing in April 2018, and the FERC approved the rehearing request for further consideration on May 7, 2018. On February 28, 2019, FERC issued an order reversing its Waiver Orders and ordered SPP to provide refunds with interest. SPP was given 120 days to file a refund report.

**Termination of MEAN NITSA** – SPS and the Municipal Energy Agency of Nebraska ("MEAN") provided Notice of Early Termination to the Southwest Power Pool of the Network Integration Transmission Service Agreement ("NITSA") and the Network Operating Agreement ("NOA") effective August 31, 2018. The NITSA and NOA were entered into as part of the settlement of the 2004 SPS transmission rate case (Docket No. ER04-1174). The NITSA provided MEAN with 2 MW of NITS service across the SPS system to the interconnection between SPS and Public Service Company of Colorado near Lamar, Colorado. The NITSA was schedule to terminate on June 1, 2020.

**Federal Tax Reform** — In December 2017, the TCJA was signed into law, enacting significant changes to the Internal Revenue Code. In addition, guidance was issued in August 2018 that clarified portions of the TCJA and additional guidance may be forthcoming. As a result of Internal Revenue Service (IRS) requirements and past regulatory treatment of income taxes in the determination of regulated rates, the impacts of the TCJA are primarily recognized as a regulatory liability. The treatment of these tax benefits, for example, the degree to which the benefits will be used to refund currently effective rates and/or used to mitigate other costs and potential future rate increases, is subject to regulatory approval.

In 2018, SPS deferred the 2018 TCJA tax benefits within income tax expense until regulatory approval was received. Upon regulatory guidance, these tax benefits were recorded to income tax expense and deferred in revenue and/or refunded to customers.

The key provisions impacting SPS generally beginning in 2018 included:

- Corporate federal tax rate reduction from 35 percent to 21 percent;
- Normalization of resulting plant-related excess deferred taxes;
- Elimination of the corporate alternative minimum tax;
- Discontinued bonus depreciation for regulated public utilities;
- Continued interest expense deductibility for regulated public utilities;
- Limitations on certain deductions for NOLs arising after Dec. 31, 2017 (limited to 80 percent of taxable income);
- Repeal of the section 199 manufacturing deduction;
- Limitations on certain executive compensation deductions;
- Reduced deductions for meals and entertainment; and
- Reduced deductions for state and local lobbying.

The reduction in the federal tax rate was incorporated into the Transmission formula rate template as approved by the Commission in Docket No. ER18-1521. The remaining applicable TCJA tax benefits are incorporated into the proposed Transmission formula rate template, in Docket No. ER19-404.

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

- Docket ER17-2107 – On July 19, 2017, Southwestern Public Service Company submits tariff filing per 35.13(a)(2)(iii: SPS-GSEC-SPEC-IA-T-L-Milwaukee-684-0.0.0 to be effective 9/18/2017.
- Docket ER17-2174 – On July 28, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii: 1139R5 Southwestern Public Service Company NITSA NOA to be effective 7/1/2017.
- Docket ER17-2180 – On July 28, 2018, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii: Attachment AE Revisions Regarding Staggered Start Resources to be effective 10/1/2017.
- Docket ER17-2229 – On August 2, 2017, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii: Tariff Revisions to Change Frequency of Regional Cost Allocation Review to be effective 10/1/2017.
- Docket ER17-2256 – On August 7, 2017, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii: Cost Allocation for Brookline and Morgan Transmission Projects (Part 1 of 2) to be effective 10/6/2017.
- Docket ER17-2257 – On August 7, 2017, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii: Cost Allocation for Brookline and Morgan Transmission Projects (Part 2 of 2) to be effective 10/6/2017.
- Docket ER17-2280 – On August 10, 2017, Southwestern Public Service Company submits tariff filing per 35.13(a)(2)(iii: SPS-GSEC-RBEC-CA-Wolves-668-0.0.0 to be effective 10/8/2017.
- Docket ER17-2312 – On August 15, 2017, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii: Tariff Revisions to Remove Day-Ahead Limited Must Offer Requirement to be effective 10/16/2017.
- Docket EL17-86 – On August 31, 2017, Nebraska Public Power District filed a complaint against SPP regarding Attachment Z2 charges.
- Docket ER17-2447 – On September 7, 2017, Public Service Company of Colorado submits tariff filing per 35.13(a)(2)(iii: OATT Att O-PSCo AGIS Update to be effective 1/1/2017.

- Docket ER17-2455 – On September 11, 2017, Southwestern Public Service Company submits tariff filing per 35.13(a)(2)(iii): SPS-WILD-E&P Agrmt-697-0.0.0 to be effective 9/12/2017.
- Docket EL17-89 – On September 15, 2017, Formal Complaint of American Electric Power Service Corporation on behalf of Southwestern Electric Power Company under EL17-89.
- Docket ER17-2523 – On September 20, 2017, Southwest Power Pool, Inc. submits tariff filing per 35.13(a)(2)(iii): Revisions to Attachment Y to Add A Competitive Project Minimum Threshold to be effective 11/19/2017.
- Docket EL18-9 – On October 10, 2017, Xcel Energy Services filed a formal complaint against SPP's Attachment Z2 process.
- 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.
- 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.
- 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. 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 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.
- Docket 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.
- Docket 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.
- 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.
- Docket 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.
- Docket 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".
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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 Nebraska Public Power District as Transmission Owner. SPP Service Agreement No. First Revised 3054. An effective date of June 12, 2018 was requested.
  - Docket 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.
- Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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 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.
- Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket 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.
  - Docket ER18-2358 Submission of Tariff Revisions to Add Additional Facilities for GridLiance High Plains LLC ("GridLiance HP") - On August 30, 2018, SPP submitted tariff revisions to add an Annual Transmission Revenue Requirement for transmission service using certain facilities of GridLiance High Plains LLC ("GridLiance HP"), previously named South Central MCN LLC, when GridLiance HP transfers functional control of additional transmission facilities to SPP.
  - Docket 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.
  - Docket 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.
  - Docket EL18-58 Oklahoma Municipal Power Authority ("OMPA") Complaint Against Oklahoma Gas and Electric Company ("OGE") Concerning Base Return on Equity ("ROE") - On April 24, 2019, Judge Hurt issued a Report of Settlement Judge, recommending that settlement proceedings continue.
  - Docket EL19-11 Complaint of the American Wind Energy Association ("AWEA") and the Wind Coalition (collectively, "Complainants") Regarding SPP's Financial Obligations of Withdrawing Members - On April 18, 2019, FERC issued an Order on Complaint, finding that SPP's membership exit fee, as applied to non-transmission owners, is unjust and unreasonable, and directing SPP to eliminate the membership exit fee for non-transmission owners.

- Docket EL19-42 Petition of City Utilities of Springfield, Missouri for Commission Authorization of Limited Waiver of Financial Assurance Requirement in the Sponsored Upgrade Agreement in Schedule 1 to Attachment J of SPP's Tariff - On April 18, 2019, FERC issued an Order Granting Request for Waiver.
- Docket EL19-62 Complaint of City Utilities of Springfield, Missouri ("CUS") Regarding Highway/Byway Cost Allocation Methodology - On April 12, 2019, City Utilities of Springfield, Missouri filed a Complaint alleging SPP's Highway/Byway cost allocation methodology produces an unintended consequence for CUS' pricing Zone under the Tariff. CUS requested that the Commission enforce the adjustment mechanism in Section III.D.4 of Attachment J of the Tariff to remedy the unintended consequences produced in CUS' Zone between June 19, 2010 and the refund effective date established in this proceeding. CUS stated the Commission should require SPP to revise Section III.D.4 of Attachment J to automatically protect the benefit deficient Zones from unintended consequences.
- Docket ER16-1341 Petition for Tariff Waiver Concerning the Implementation of the Revenue Crediting Process in Attachment Z2 - April 1, 2019, Oklahoma Gas and Electric Company filed a Request for Rehearing of the Order on Remand.
- Docket ER17-1568 Order No. 831 Compliance Filing (Revision Request 229) - On April 18, 2019, FERC issued an Order Granting Requests for Extension of Effective Dates. FERC directed SPP to submit an informational filing no less than 30 days prior to the implementation of the new Settlement Management System to notify the Commission and interested parties of the new effective date.
- Docket ER18-1854 Submission of Tariff Revisions to Enhance Out-of-Merit Energy ("OOME") (Revision Request 252) On April 18, 2019, FERC issued an Order Granting Requests for Extension of Effective Dates. FERC directed SPP to submit an informational filing no less than 30 days prior to the implementation of the new Settlement Management System to notify the Commission and interested parties of the new effective date.
- Docket ER18-2030 Submission of Tariff Revisions to SPP's Market Settlements Revenue Neutrality Uplift ("RNU") Rounding Process (Revision Request 273). On April 18, 2019, FERC issued an Order Granting Requests for Extension of Effective Dates. FERC directed SPP to submit an informational filing no less than 30 days prior to the implementation of the new Settlement Management System to notify the Commission and interested parties of the new effective date.
- Docket ER18-2058 Submission of Tariff Revisions to Change Market Settlement Timelines (Revision Request 259) - On April 18, 2019, FERC issued an Order Granting Requests for Extension of Effective Dates. FERC directed SPP to submit an informational filing no less than 30 days prior to the implementation of the new Settlement Management System to notify the Commission and interested parties of the new effective date.
- Docket ER18-2318 Submission of Tariff Revisions to Comply with Order No. 844 (Revision Request 310) - On April 22, 2019, SPP submitted its compliance filing in response to the order issued on March 21, 2019.
- Docket ER18-2358 Submission of Tariff Revisions to Add Additional Facilities for GridLiance High Plains LLC ("GridLiance HP") - On April 1, 2019, Judge French issued a Third Status Report, recommending that the settlement process continue.
- Docket ER18-99 Submission of Tariff Revisions to Incorporate South Central MCN LLC's ("South Central") Formula Rate - On April 4, 2019, SPP filed its initial post hearing brief.
- Docket ER19-1028 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Kansas Municipal Energy Agency ("KMEA") as Network Customer, and Mid-Kansas Electric Company, Inc. ("MKEC"), Sunflower Electric Power Corporation ("Sunflower"), and Western Farmers Electric Cooperative ("WFEC") as Host Transmission Owners - On April 5, 2019, FERC issued an order accepting the agreement, effective February 1, 2019 as requested.
- Docket ER19-1039 Submission of Revisions to the Appeal Process in Bylaws Section 3.10 - On April 5, 2019, FERC issued an order accepting SPP's revisions to Section 3.10 of the

- Bylaws to clarify when an appeal may be made and to identify the SPP representative to whom appeals shall be submitted.
- Docket ER19-1111 Agreement Establishing a Pseudo-Tie Electrical Interconnection Point among SPP, American Electric Power Service Corporation ("AEP"), as Agent for Public Service Company of Oklahoma and Southwestern Electric Power Company, as the Market Participant, and Associated Electric Cooperative, Inc. ("AECI") as External Local Balancing Authority - On April 25, 2019, FERC issued an order accepting the agreement, effective May 1, 2019 as requested.
  - Docket ER19-1114 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP and Southwestern Public Service Company ("SPS") as Network Customer and Host Transmission Owner - On April 22, 2019, FERC issued an order accepting the agreement, effective February 1, 2019 as requested.
  - Docket ER19-1135 Notice of Cancellation of the Large Generator Interconnection Agreement ("LGIA") between FPL Energy Cowboy Wind, LLC ("FPL Energy") as Interconnection Customer and Public Service Company of Oklahoma ("PSO") as Transmission Owner - On April 12, 2019, FERC issued an order accepting the Notice of Cancellation, effective February 7, 2019 as requested.
  - Docket ER19-1137 Submission of Stated Rate Changes to East Texas Electric Cooperative, Inc. and Deep East Texas Electric Cooperative, Inc. - On April 26, 2019, SPP submitted an amended filing to move the effective date for changes to the stated Annual Transmission Revenue Requirements of East Texas Electric Cooperative, Inc. and Deep East Texas Electric Cooperative, Inc.
  - Docket ER19-1159 Submission of Revisions to Attachment M Appendix 1 to Update the Loss Factor for SPP Transmission Owner Southwestern Public Service Company ("SPS") - On April 23, 2019, FERC issued an order accepting SPP's tariff revisions to update the loss factor for transmission facilities owned by SPP Transmission Owner Southwestern Public Service Company.
  - Docket ER19-1177 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP and The Empire District Electric Company ("Empire") as Network Customer and Host Transmission Owner - On April 22, 2019, FERC issued an order accepting the agreement, effective February 1, 2019 as requested.
  - Docket ER19-1178 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, People's Electric Cooperative ("People's Electric") as Network Customer, and Oklahoma Gas and Electric Company ("OG&E") and Western Farmers Electric Cooperative ("WFEC") as Host Transmission Owners; and NOA with Southwestern Power Administration ("SPA") as Transmission Owner - On April 22, 2019, FERC issued an order accepting the agreement, effective February 1, 2019 as requested.
  - Docket ER19-1396 Submission of Settlement Agreement on behalf of American Electric Power Service Corporation and its affiliates, Public Service Company of Oklahoma, Southwestern Electric Power Company, AEP Oklahoma Transmission Company, Inc. and AEP Southwestern Transmission Company, Inc. (collectively, the "AEP West Companies"), Intended to Resolve all Issues in Docket Nos. EL17-76-001 and EL18-199-000.
  - Docket ER19-1485 Submission of Revenue Requirement, Formula Rate Template and Formula Rate Protocols for North Iowa Municipal Electric Cooperative Association ("NIMECA") - On April 19, 2019, North Iowa Municipal Electric Cooperative Association filed a Motion to Intervene and Comments in support of SPP's filing. NIMECA stated it has agreed to certain suggestions from Missouri River Energy Services to enhance the clarity and transparency of the Formula Rate and requested that the Commission require these revisions in a subsequent compliance filing.
  - Docket ER19-1497 Submission of Revisions to Southwestern Public Service Company's ("SPS") Formula Rate to Incorporate Changes Accepted in Docket No. ER18-2319 - On April

- 1, 2019, SPP submitted tariff revisions to update the formula rate template of SPP Transmission Owner Southwestern Public Service Company ("SPS") in order to incorporate revisions previously filed by SPS and accepted in Docket No. ER18-2319-000.
- Docket ER19-1520 Submission of Revisions to Sunflower Electric Power Corporation's ("Sunflower") and Mid-Kansas Electric Company, Inc.'s ("Mid-Kansas") Formula Rate Templates to Modify Depreciation Rates - On April 4, 2019, SPP submitted tariff revisions to update the depreciation rates contained in the formula rate templates for Sunflower Electric Power Corporation and Mid-Kansas Electric Company, Inc. SPP requested that the Commission issue an order by May 31, 2019.
  - Docket ER19-1554 Generator Interconnection Agreement ("GIA") between Rolling Thunder Power Partners, LLC ("Rolling Thunder") as Interconnection Customer and Northwestern Corporation ("NorthWestern") as Transmission Owner - On April 11, 2019, SPP submitted an executed GIA between SPP as Transmission Provider, Rolling Thunder I Power Partners, LLC as Interconnection Customer, and NorthWestern Corporation as Transmission Owner. SPP Service Agreement No. 3548.
  - Docket ER19-1579 Submission of Tariff Revisions to the Generator Interconnection Procedures to Implement a Three-Stage Study Process (Revision Request 335) - On April 16, 2019, SPP submitted tariff revisions to modify its Generator Interconnection Procedures to implement a three-stage study process.
  - Docket ER19-1629 Notice of Cancellation of the Generator Interconnection Agreement ("GIA") between Monument Road Wind LLC ("Monument") as Interconnection Customer and Nebraska Public Power District ("NPPD") as Transmission Owner - On April 22, 2019, SPP submitted a Notice of Cancellation of the GIA between SPP as Transmission Provider, Monument Road Wind LLC as Interconnection Customer, and Nebraska Public Power District as Transmission Owner. SPP Service Agreement No. 3357.
  - Docket ER19-1637 Submission of Tariff Revisions to Allow Dispatchable Variable Energy Resources ("DVERs") to Utilize Control Statuses to Indicate the Resource is not Currently Capable of Following a Dispatch Instruction (Revision Request 288) - On April 22, 2019, SPP submitted revisions to Section 4.1.2.4 of Attachment AE of the Tariff to allow Dispatchable Variable Energy Resources to utilize control statuses to indicate the Resource is not currently capable of following a Dispatch Instruction.
  - Docket ER19-1648 Submission of Revisions to The Empire District Electric Company's ("Empire") Formula Rate to Incorporate Changes Accepted in Docket No. ER19-750 - On April 23, 2019, SPP submitted tariff revisions to update the Formula Rate Template of SPP Transmission Owner The Empire District Electric Company contained in Addendum 18 to Attachment H. This filing incorporates the revisions filed by Empire and approved by the Commission in Docket No. ER19-750.
  - Docket ER19-1672 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, American Electric Power Service Corporation ("AEP") as Network Customer and Host Transmission Owner, and Western Farmers Electric Cooperative ("WFEC") as Host Transmission Owner - On April 25, 2018, SPP submitted an executed NITSA and NOA between SPP as Transmission Provider, American Electric Power Service Corporation as both Network Customer and Host Transmission Owner, and Western Farmers Electric Cooperative as Host Transmission Owner. SPP Service Agreement No. Twenty-Fifth Revised 1148.
  - Docket ER19-1680 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Golden Spread Electric Cooperative, Inc. ("GSEC") as Network Customer, and Southwestern Public Service Company ("SPS") and Oklahoma Gas and Electric Company ("OG&E") as Host Transmission Owners - On April 26, 2019, SPP submitted an executed NITSA between SPP as Transmission Provider, Golden Spread Electric Cooperative, Inc. as Network Customer, as well as a NOA with Southwestern Public Service Company and Oklahoma Gas and Electric Company as Host Transmission Owners. SPP Service Agreement No. Eleventh Revised 2236.

- Docket ER19-1685 Network Integration Transmission Service Agreement ("NITSA") and Network Operating Agreement ("NOA") between SPP, Westar Energy, Inc. ("Westar") as Network Customer, and Oklahoma Gas and Electric Company ("OGE"), Sunflower Electric Power Corporation ("Sunflower"), and Westar as Host Transmission Owners - On April 26, 2019, SPP submitted an executed NITSA and NOA between SPP as Transmission Provider and Westar Energy, Inc. as Network Customer, and Oklahoma Gas and Electric Company, Sunflower Electric Power Corporation, and Westar as Host Transmission Owners. SPP Service Agreement No. Thirty- Fifth Revised 607.
- Docket ER19-1687 Submission of Revisions to Southwestern Public Service Company's ("SPS") Formula Rate to Incorporate Changes Accepted in Docket No. ER18-2410 - On April 26, 2019, SPP submitted tariff revisions to update the formula rate template of SPP Transmission Owner Southwestern Public Service Company ("SPS") in order to incorporate revisions previously filed by SPS and accepted in Docket No. ER18-2410-000.
- Docket ER19-1696 Submission of Tariff Revisions to Attachment O, Section III.5 O in Order to Remove the Requirement to Execute or File with the Commission an Unexecuted Service Agreement or Generator Interconnection Agreement ("GIA") Prior to Reflecting the Associated Service in the Integrated Transmission Planning ("ITP") Models (Revision Request 305) - On April 29, 2019, SPP submitted tariff revisions to modify Section III.5 of Attachment O in order to remove the requirement to execute or file with the Commission an unexecuted Service Agreement or Generator Interconnection Agreement prior to reflecting the associated service in the Integrated Transmission Planning models.
- Docket ER19-1726 Transmission Interconnection Agreement between Western Area Power Administration ("WAPA") and Minnkota Power Cooperative, Inc. ("Minnkota"), with SPP as Signatory - On April 30, 2019, SPP submitted an executed Transmission Interconnection Agreement between Western Area Power Administration and Minnkota Power Cooperative, Inc., with SPP as signatory. SPP Service Agreement No. 3549.
- Docket ER19-261 Submission of Tariff Revisions to Modify Market Participation Provisions for Jointly Owned Units ("JOU") (Revision Request 266) - On April 18, 2019, FERC issued an Order Granting Requests for Extension of Effective Dates. FERC directed SPP to submit an informational filing no less than 30 days prior to the implementation of the new Settlement Management System to notify the Commission and interested parties of the new effective date.
- Docket ER19-356 Submission of Tariff Revisions to Require that All Variable Energy Resources ("VER") Register as and Convert to Dispatchable Variable Energy Resources ("DVER") (Revision Request 272) - On April 12, 2019, FERC issued an order conditionally accepting SPP's revisions to Attachment AE of the Tariff to require that all Variable Energy Resources ("VER") register and convert to Dispatchable Variable Energy Resources ("DVER") by the later of January 1, 2021, or the 10-year anniversary of the Resource's original Commercial Operation Date, to be effective January 16, 2019, subject to a compliance filing.
- Docket ER19-460 Submission of Order No. 841 Compliance Filing to Incorporate Electric Storage Resources (Revision Request 323) - On April 1, 2019, FERC issued a letter requesting additional information in order to process the filing.
- Docket OA08-5 SPP Order 890 Compliance Filing - Rollover Reform - On April 17, 2019, SPP filed its annual compliance report of assessments and distributions of operational penalties for unreserved use for the year January 1- December 31, 2018.
- Docket ER19-1672 American Electric Power, Inc. Z2 NITSA Protest – On April 25, 2019, American Electric Power protested SPP's inclusion of Z2 creditable upgrades in their NITSA agreement that was not previously noticed for past service.
- Docket ER19-1680 Golden Spread Electric Cooperatives NITSA - On April 25, 2019, SPP filed revisions to Golden Spread's NITSA including new delivery points disputed by Southwestern Public Service Company.

- Docket ER19-1888 Southwestern Public Service Company Formula Rate Revisions – On May 17, 2019, SPP made filing to incorporate revisions to the SPS formula rate template into Attachment H of the SPP tariff.
- Docket EL19-75 – EDF Renewables, Inc. Attachment Z2 Complaint – On May 9, 2019, EDF Renewables et al filed a complaint regarding SPP's non-compliance with Attachment Z2 and request compensation for Z2 credits they believe they are due.
- Docket EL19-77 Oklahoma Gas and Electric Company Attachment Z2 Complaint – On May 24, Oklahoma Gas and Electric filed a complaint regarding SPP's non-compliance with Attachment Z2 and request compensation for Z2 credits they believe they are due.

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

In the 2018 True-Up, SPS uses the Radial Line Study (06-2019---SPS RLS for 2018 True-Up) populated with end of year 2018 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 were 7 changes to the classifications of radials directly assigned to SPS retail where they were marked as direct assigned radial and changed to non-radial.

The only change to the classifications of radials directly assigned to wholesale customers was the addition of 1 new radial for Central Valley Electric Cooperative, Inc.