

RAILROAD COMMISSION OF TEXAS

ADMINISTRATIVE 104.111 2ND	§	
SUPPLEMENTAL FILING FOR	§	GAS UTILITIES DOCKET
CENTERPOINT ENERGY RESOURCES	§	NO. 10881
CORP., D/B/A CENTERPOINT ENERGY	§	
ENTEX AND CENTERPOINT ENERGY	§	
TEXAS GAS – HOUSTON DIVISION	§	

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Tab 1

EXHIBIT A

TARIFF

**CENTERPOINT ENERGY RESOURCES CORP.
D/B/A CENTERPOINT ENERGY ENTEX
AND CENTERPOINT ENERGY TEXAS GAS
HOUSTON DIVISION AND TEXAS COAST DIVISION
RATE SHEET
TAX CUTS AND JOBS ACT REFUND
RATE SCHEDULE NO. TCJA-HOU/TXC**

PURPOSE

The purpose of this rider is to provide customers with certain tax benefits associated with the Tax Cuts and Jobs Act of 2017 (TCJA). The TCJA reduced the maximum corporate income tax rate from 35 percent to 21 percent beginning January 1, 2018. Rider TCJA-HOU/TXC returns to customers the Unprotected Excess Deferred Income Tax (EDIT) amounts not subject to the normalization provision of the Internal Revenue Code.

APPLICATION

This rider applies to all residential, general service-small and general service-large volume customers of the Houston Division and Texas Coast Division.

The rates associated with this rider will be calculated in accordance with Appendix 1.

The unprotected EDIT will be amortized over three years and allocated to the customer classes based on the standard sales service allocation factors and base rate revenue allocation factors approved in GUD No. 10567. The allocated amounts by class shall be divided by the customer count billing determinants to calculate a monthly per bill refund. The refund for year three includes the present value of the year four return component of the change in the Company's rate base.

Monthly refunds shall appear as a line item on the bill titled, "Tax Refund".

TRUE-UP

Each subsequent Rider TCJA-HOU/TXC application will include a true-up of the actual amounts refunded to customers.

If the Internal Revenue Service issues new guidance or the Company acquires new information requiring the Company to revise the balances of Unprotected EDIT as a result of the TCJA or any other tax change, the Company reserves the right to make additional filings to recognize such adjustments.

Upon completion of the three-year amortization period, the over- or under- refund amounts will be transferred to a regulatory asset or regulatory liability until that over- or under- refund amount can be reconciled in a later proceeding.

FILING PROCEDURES

On or before August 1 for all test years, during the term of Rider TCJA-HOU/TXC, the Company shall file with the Railroad Commission (RRC) and Cities the TCJA calculation as shown in Appendix 1 along with supporting schedules and workpapers. Unless disputed by the RRC Staff or Cities, rates per Appendix 1 will become effective for bills rendered on or after January 1. If the RRC Staff or Cities dispute the calculation, or any component thereof, the RRC Staff or Cities shall notify the Company on or before October 1.

**CENTERPOINT ENERGY RESOURCES CORP.
D/B/A CENTERPOINT ENERGY ENTEX
AND CENTERPOINT ENERGY TEXAS GAS
HOUSTON DIVISION AND TEXAS COAST DIVISION
RATE SHEET
TAX CUTS AND JOBS ACT REFUND
RATE SCHEDULE NO. TCJA-HOU/TXC**

CenterPoint Energy
Houston and Texas Coast Divisions
Rider TCJA-HOU/TXC
Effective January 1, 2020

<u>Line</u> <u>No.</u>	(A) <u>Description</u>	(B) <u>Standard Service Amounts Year 2020</u>
1	Unprotected Excess Deferred Income Taxes (EDIT)	\$ (6,994,963)
2	True-up for Previous Unprotected EDIT	_____
3	Total Unprotected (EDIT)	<u>\$ (6,994,963)</u>
	<u>Base Rate Revenue Allocation Factors per GUD No. 10567</u>	
4	Residential	90.1796%
5	General Service - Small	6.5762%
6	General Service - Large Volume	<u>3.2442%</u>
7	Total	100.0000%
	<u>Impact to Revenues Allocated to Customer Classes</u>	
8	Residential (Line 3 * 4)	\$ (6,308,031)
9	General Service - Small (Line 3 * 5)	(460,003)
10	General Service - Large Volume (Line 3 * 6)	<u>(226,931)</u>
11	Total	<u>\$ (6,994,965)</u>
	<u>Number of Bills (12 Months Ending June)</u>	
12	Residential	15,979,716
13	General Service - Small	783,588
14	General Service - Large Volume	<u>21,334</u>
15	Total	<u>16,784,638</u>
	<u>Refund</u>	
16	Residential (Line 8 * 12)	\$ (0.39)
17	General Service - Small (Line 9 * 13)	\$ (0.59)
18	General Service - Large Volume (Line 10 * 14)	\$ (10.64)

Tab 2

EXHIBIT B

TCJA SCHEDULES AND WORKPAPERS

**CenterPoint Energy
Houston and Texas Coast Divisions
Rider TCJA-HOU/TXC
Effective January 1, 2020**

<u>Line</u> <u>No.</u>	(A) <u>Description</u>	(B) <u>Standard</u> <u>Service</u> <u>Amounts</u> <u>Year 2020</u>
1	Unprotected Excess Deferred Income Taxes (EDIT)	\$ (6,994,963)
2	True-up for Previous Unprotected EDIT	_____
3	Total Unprotected (EDIT)	<u>\$ (6,994,963)</u>
<u>Base Rate Revenue Allocation Factors per GUD No. 10567</u>		
4	Residential	90.1796%
5	General Service - Small	6.5762%
6	General Service - Large Volume	<u>3.2442%</u>
7	Total	<u>100.0000%</u>
<u>Impact to Revenues Allocated to Customer Classes</u>		
8	Residential (Line 3 * 4)	\$ (6,308,031)
9	General Service - Small (Line 3 * 5)	(460,003)
10	General Service - Large Volume (Line 3 * 6)	<u>(226,931)</u>
11	Total	<u>\$ (6,994,965)</u>
<u>Number of Bills (12 Months Ending June)</u>		
12	Residential	15,979,716
13	General Service - Small	783,588
14	General Service - Large Volume	<u>21,334</u>
15	Total	<u>16,784,638</u>
<u>Refund</u>		
16	Residential (Line 8 * 12)	\$ (0.39)
17	General Service - Small (Line 9 * 13)	\$ (0.59)
18	General Service - Large Volume (Line 10 * 14)	\$ (10.64)

APPENDIX 1

CenterPoint Energy
Houston and Texas Coast Divisions
Unprotected Excess Deferred Income Taxes (EDIT)

Line No.	Regulatory Asset (Liability) Balance	Standard Service Amounts					Total
		Year 1 - 2020	Year 2 - 2021	Year 3 - 2022	Year 4 - 2023		
1	Regulatory Liability (PP&E Unprotected)	\$ (22,315,246)	\$ (7,438,415)	\$ -	\$ -	\$ -	
2	Regulatory Asset (Unprotected Other)	\$ 514,283	\$ 171,427	\$ -	\$ -	\$ -	
3	Deferred Tax Asset on Reg Liability (PP&E Unprotected)	\$ 4,978,279	\$ 1,659,426	\$ -	\$ -	\$ -	
4	Deferred Tax Liability on Reg Asset (Unprotected Other)	\$ (86,896)	\$ (29,945)	\$ -	\$ -	\$ -	
5	Total Balances at December 31, 2017	\$ (16,909,519)	\$ (5,636,507)	\$ -	\$ -	\$ -	
6	Adjusted December 31, 2017 Balances for Items in Rate Base	\$ (18,426,746)	\$ (6,141,916)	\$ -	\$ -	\$ -	
7	Average Balances	\$ (12,283,831)	\$ (6,141,916)	\$ (3,070,959)	\$ -	\$ (1)	
8	Net Change to Rate Base	\$ 3,070,958	\$ 6,141,914	\$ 6,141,915	\$ 3,070,958	\$ 9,431,11%	
9	Pre-Tax Rate of Return	\$ 9,431,11%	\$ 9,431,11%	\$ 9,431,11%	\$ 9,431,11%	\$ 9,431,11%	
10	Impact of Change to Rate Base on Revenue Requirement	\$ 289,625	\$ 579,250	\$ 579,250	\$ 289,625	\$ 289,625	
11	Cumulative Impact of Change to Rate Base on Revenue Requirement	\$ 289,625	\$ 868,875	\$ 1,448,125	\$ 1,737,750	\$ 1,737,750	
12	Impact on Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
13	PP&E Unprotected Amortization	\$ (7,438,415)	\$ (7,438,415)	\$ (7,438,415)	\$ -	\$ (22,315,245)	
14	Unprotected Other Amortization	\$ 171,428	\$ 171,428	\$ 171,428	\$ -	\$ 514,284	
15	Total Amortization of Unprotected EDIT	\$ (7,266,987)	\$ (7,266,987)	\$ (7,266,987)	\$ -	\$ -	
16	Interest Expense (Net Change to Rate Base x Weighted Cost of Debt)	\$ 83,816	\$ 251,447	\$ 419,078	\$ 502,894	\$ 1,056,235	
17	Federal Tax Rate	21%	21%	21%	21%	21%	
18	Tax Credit due to Interest Expense	\$ (17,601)	\$ (52,804)	\$ (89,005)	\$ (105,608)	\$ (245,018)	
19							
20							
21	Total Impact on Expenses	(7,284,588)	(7,319,791)	(7,354,993)	(105,608)	(22,315,245)	
22	Impact to Base Rate Revenues	\$ (6,994,963)	\$ (6,450,916)	\$ (5,906,868)	\$ 1,632,142	\$ -	
23							
24	True-up for Previous Unprotected EDIT						
25	Present Value of Year 4		1,688,779				
26							
27							
28							
29	Total Impact to Base Rate Revenues	(6,994,963)	(6,450,916)	(5,906,868)	1,632,142	(17,763,968)	
30	Base Rate Revenue Allocation Factors per GUD No. 10567						
31	Residential	90.1796%	90.1796%	90.1796%	90.1796%	90.1796%	
32	General Service - Small	6.5762%	6.5762%	6.5762%	6.5762%	6.5762%	
33	General Service - Large Volume	3.2442%	3.2442%	3.2442%	3.2442%	3.2442%	
34	Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
35							
36	Impact to Revenues Allocated to Customer Classes						
37	Residential	\$ (6,308,031)	\$ (5,817,410)	\$ (5,326,889)	\$ 1,632,142	\$ -	
38	General Service - Small	\$ (460,003)	\$ (424,225)	\$ (388,470)	\$ -	\$ -	
39	General Service - Large Volume	\$ (226,931)	\$ (209,281)	\$ (191,509)	\$ -	\$ -	
40	Total	\$ (6,994,965)	\$ (6,450,916)	\$ (5,816,868)	\$ 1,632,142	\$ -	
41							
42	Number of Bills (12 Months Ending June)						
43	Residential	15,979,716	15,979,716	15,979,716	15,979,716	15,979,716	
44	General Service - Small	783,588	783,588	783,588	783,588	783,588	
45	General Service - Large Volume	21,334	21,334	21,334	21,334	21,334	
46	Total	16,784,638	16,784,638	16,784,638	16,784,638	16,784,638	
47							
48	Refund						
49	Residential	\$ (0.39)	\$ (0.36)	\$ (0.34)	\$ (0.24)	\$ -	
50	General Service - Small	\$ (0.59)	\$ (0.54)	\$ (0.51)	\$ (0.36)	\$ -	
51	General Service - Large Volume	\$ (10.64)	\$ (9.81)	\$ (9.21)	\$ (6.57)	\$ -	
52	Total	\$ (11.52)	\$ (10.71)	\$ (10.06)	\$ (7.17)	\$ -	

CenterPoint Energy
Houston and Texas Coast Divisions
Excess Deferred Income Taxes (EDIT)

Division Amounts						
	Regulatory Asset (Liability) Balance	EDIT Tax Expense Reduction	Deferred Tax Asset (Liability)	Amortization of Regulatory Asset (Liability) Balance		
				Year 1 - 2020	Year 2 - 2021	Year 3 - 2022
Federal PP&E Unprotected	\$ (23,071,292)	\$ 17,924,348	\$ 5,146,944	\$ 7,690,431	\$ 7,690,431	\$ 7,690,431
Fed Benefit of State PP&E Unprotected	\$ 2,175,739	\$ (1,718,833)	\$ (456,905)	\$ (725,246)	\$ (725,246)	\$ (725,246)
Other Federal Unprotected	(1,675,689)	1,302,349	373,340	558,563	558,563	558,563
Other Fed Benefit of State Unprotected	31,657	(25,445)	(6,212)	(10,552)	(10,552)	(10,552)
Total Unprotected Other	\$ 531,707	\$ (441,930)	\$ (89,778)	\$ (177,236)	\$ (177,236)	\$ (177,236)
Total Unprotected	\$ (22,539,585)	\$ 17,482,418	\$ 5,057,167	\$ 7,513,195	\$ 7,513,195	\$ 7,513,195
Total Unprotected, Adjusted	\$ (24,537,632)	\$ 19,050,015	\$ 5,487,617			
Amortization Period		3 years				

Standard Service Amounts						
Standard Sales Service Allocation Factor per GUD No. 10567 96.7230%						
	Regulatory Asset (Liability) Balance	EDIT Tax Expense Reduction	Deferred Tax Asset (Liability)	Amortization of Regulatory Asset (Liability) Balance		
				Year 1 - 2020	Year 2 - 2021	Year 3 - 2022
Federal PP&E Unprotected	\$ (22,315,246)	\$ 17,336,967	\$ 4,978,279	\$ 7,438,415	\$ 7,438,415	\$ 7,438,415
Fed Benefit of State PP&E Unprotected	\$ 2,104,440	\$ (1,662,507)	\$ (441,932)	\$ (701,480)	\$ (701,480)	\$ (701,480)
Other Federal Unprotected	(1,620,776)	1,259,671	361,106	540,259	540,259	540,259
Other Fed Benefit of State Unprotected	30,620	(24,611)	(6,009)	(10,207)	(10,207)	(10,207)
Total Unprotected Other	\$ 514,283	\$ (427,448)	\$ (86,836)	\$ (171,428)	\$ (171,428)	\$ (171,428)
Total Unprotected	\$ (21,800,963)	\$ 16,909,519	\$ 4,891,443	\$ 7,266,988	\$ 7,266,988	\$ 7,266,988
Total Unprotected, Adjusted	\$ (23,733,534)	\$ 18,425,746	\$ 5,307,788			

CenterPoint Energy Entex
Regulatory Liability for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

Balance Sheet EDIT							
Unit	Description of Temporary Difference	Underlying Account	TCODE	Federal	State	Fed Benefit DSIT	Total
0082	Bad Debts (123016)	190	T07B01	301,577	-	(3,496)	298,121
0082	Bad Debts (123040)	190	T07B01	-	-	-	-
0082	Bad Debts (123050)	190	T07B01	67,540	-	(774)	66,766
0082	Bad Debts (123015)	190	T07B01	99,922	-	(1,145)	98,777
				469,039	-	(5,374)	463,665
0082	Over/Under Recovery of Gas Costs (221143)	283	T09G02	(9,969,273)	-	166,170	(9,804,103)
0082	Over/Under Recovery of Gas Costs (221144)	283	T09G02	13,370,732	-	(221,526)	13,149,206
0082	Over/Under Recovery of Gas Costs (221146)	283	T09G02	(6,058,066)	-	100,535	(5,957,531)
				(2,656,607)	-	44,180	(2,612,427)
0082	Over/Under Recovery of Gas Costs						
0082	O/U Recovery of State Gross Receipt Tax (147016)	283	T05R38	-	-	-	-
0082	O/U Recovery of City Franchise Fee (147017)	283	T05R38	(95,845)	-	1,098	(94,747)
0082	O/U Recovery of A/M/A (147018)	283	T09G02	-	-	-	-
0082	O/U Recovery of Franchise Fee / St. Grs. Rcpt. Tax (221149)	283	T05R38	(95,845)	-	1,098	(94,747)
0082	O/U Recovery of City Franchise Fee (221151)	283	T05R38	-	-	-	-
0082	Net O/U State GR Tax (221154)	283	T05R38	-	-	-	-
0082	Net O/U City Franchise Reclass (221155)	283	T05R38	95,845	-	(1,098)	94,747
				(95,845)	-	1,098	(94,747)
0082	Inventory (265A) (137010, 137015)	190	T08U01	520,113	-	(8,617)	511,496
				(520,113)	-	(8,617)	(528,730)
0082	Regulatory Obligations (179015)	283	T09S02	(99,922)	-	1,145	(98,777)
0082	Regulatory Obligations (179022)	283	T09S04	(21,700)	-	361	(21,429)
0082	Regulatory Obligations (179030)	283	T09S05	(1,119,624)	-	12,829	(1,106,795)
0082	Regulatory Obligations (179031)	283	T09S01	-	-	-	-
0082	Regulatory Obligations (179034)	283	T09S05	(234,525)	-	2,687	(231,838)
0082	Regulatory Obligations (179042)	283	T09S06	(1,196,153)	-	13,706	(1,182,447)
0082	Regulatory Obligations (179043)	283	T09S07	(1,807,540)	-	29,947	(1,777,593)
0082	Regulatory Obligations (179045)	283	T09S04	(574,231)	-	9,514	(564,717)
0082	Regulatory Obligations (179059)	283	T09S04	(175,743)	-	2,912	(172,831)
0082	Regulatory Obligations (179062)	283	T09S04	-	-	-	-
0082	Regulatory Obligations (179064)	283	T09S06	(1,561,968)	-	17,897	(1,544,071)
0082	Regulatory Obligations (179068)	283	T09S06	(2,564,574)	-	29,615	(2,534,959)
0082	Regulatory Obligations (179079)	283	T09S08	-	-	-	-
0082	Regulatory Obligations (179100)	283	T09S07	1,057,509	-	(17,686)	1,040,823
0082	Regulatory Obligations (221136)	283	T09S04	(11,736)	-	194	(11,542)
0082	Regulatory Obligations (257010)	190	T10A03	-	-	-	-
0082	Regulatory Obligations (257022)	190	T10A05	87,132	-	(996)	86,133
0082	Regulatory Obligations (257032)	190	T10A01	-	-	-	-
0082	Regulatory Obligations (265190)	190	T10A05	860,260	-	(9,857)	850,423
0082	Regulatory Obligations (265192)	190	T10A01	-	-	-	-
0082	Regulatory Obligations (265193)	190	T10A04	-	-	-	-
0082	Regulatory Obligations (265194)	190	T10A01	-	-	-	-
0082	Regulatory Obligations (265194)	190	T10A01	-	-	-	-
0082	Regulatory Obligations Income Tax	283	T05R37	(7,372,885)	-	92,265	(7,280,620)
0082	Injuries & Damages (256010)	190	T05I01	182,089	-	(2,086)	180,003
0082	Injuries & Damages (256020)	190	T05I01	1,058,537	-	(12,129)	1,046,408
0082	Injuries & Damages (256030)	190	T05I01	193,082	-	(2,212)	190,869
				1,433,708	-	(16,426)	1,417,280
0082	Employee Benefits (232001) Accrued severance	190	T05646	-	-	-	-

CenterPoint Energy Entex
Regulatory Liability for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

		Balance Sheet EDIT					
Unit	Description of Temporary Difference	Underlying Account	TCODE	Federal	State	Fed Benefit DSIT	Total
0082	Employee Benefits (240660) Postretirement benefits	190	T05B47	348,307	-	(3,991)	344,316
0082	Employee Benefits (240660) Deferred compensation	190	T05B47	5,234	-	(60)	5,174
0082	Employee Benefits (240660) Accrued incentive compens	190	T05S04	65,287	-	(759)	64,527
0082	Employee Benefits (259020) Accrued SRP contributions	190	T05B01	44,860	-	(514)	44,346
0082	Employee Benefits (259021) Accrued SRP contributions	190	T05B18	39,151	-	(449)	38,703
0082	Employee Benefits (259040) Benefits Restoration	190	T05B44	-	-	-	-
0082	Employee Benefits (259041) Net retirement plan asset	190	T05D01	168,378	-	(1,929)	166,449
0082	Employee Benefits (265020) Deferred compensation	190	T05D01	18,934	-	(217)	18,717
0082	Employee Benefits (265030) Deferred compensation	190	T05D01	-	-	-	-
0082	Employee Benefits (Share-based incentive compensatio	190	T05B46	640,003	-	(7,333)	632,669
0082	Employee Benefits (259042) Postretirement benefits	190	T05B47	6,997,003	-	(80,173)	6,916,830
0082	Employee Benefits (259043) Postemployment benefits	190	T05B47	1,160,997	-	(13,532)	1,147,465
0082	Employee Benefits (Medicare Subsidy)	190	T05B47	-	-	-	-
0082	Employee Benefits (236012) Benefit Minimum Liability	190	T05B47	9,509,153	-	(106,936)	9,402,217
0082	PP&E - AFUDC DEBT	282		(145,678)	-	2,414	(143,264)
0082	PP&E - Casualty Loss	282		(1,531,016)	-	25,386	(1,505,630)
0082	PP&E (Depreciation)	282		(180,538,545)	-	2,991,153	(177,547,392)
0082	PP&E (CIAC)	282		15,550,339	-	(257,637)	15,292,702
0082	PP&E (Overhead Capitalization)	282		(5,594,199)	-	92,684	(5,501,515)
0082	PP&E (Repair Deductions)	282		(43,016,578)	-	712,698	(42,303,880)
0082	PP&E ARO	282		-	-	-	-
0082	PP&E Self Developed Software	282		(3,165,038)	-	52,458	(3,112,580)
0082	PP&E	282		(218,440,815)	-	3,519,116	(214,921,699)
0082	Oil Recovery of EECR (184035)	190	T05A21	-	-	-	-
0082	Regulatory Obligations (269007)	190	T07R14	598,493	-	(9,916)	588,577
0082	Regulatory Obligations (262010)	190	T01M04	-	-	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190	T05B48	-	-	-	-
0082	Other Temporary Differences	190		598,493	-	(9,916)	588,577
0082	Net Operating Loss - Federal	190		-	-	-	-
0082	Charitable Contribution Carryover	190		187,358	-	(661)	186,698
0082	GBC Carryover	190		-	-	-	-
0082	Carryover	190		187,358	-	(661)	186,698
0082	Misc. Other	190		-	-	-	-
0082	Misc. Other	282		-	-	-	-
0082	Misc. Other	282		-	-	-	-
0082	Misc. Other	283		-	-	-	-
0082	Misc. Other	283		-	-	-	-
Total Accumulated Deferred Income Taxes							(215,858,289)
Total Accumulated Deferred Income Taxes							(215,858,289)

Refund Methods:
Protected ARAM = PA
Unprotected ARAM = UA
Unprotected Other = UO
PP&E Unprotected State=PSO

CenterPoint Energy Entex
Regulatory Liability for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

Houston and Texas Coast													
Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Federal	Refund Method Federal	Fed Benefit DSI	Refund Method State	Total	Unprotected Regulatory Asset/(Liability) Base?	Includes in Rate Base?	Unprotected Regulatory Asset/(Liability) Rate Base w/adjustments	Unprotected Regulatory Asset/(Liability) Rate Base w/adjustments
0082	Bad Debts (123010)	190 Direct	36.83%	111,081	UO	(1,273)	UO	109,809	109,809	Yes	-	109,809	
0082	Bad Debts (123040)	190 Direct	82.25%	55,549	UO	(637)	UO	54,912	54,912	Yes	-	54,912	
0082	Bad Debts (123050)	190 Direct	100.00%	99,922	UO	(1,145)	UO	98,777	98,777	No	-	98,777	
0082	Bad Debts (123015)	190 Direct		266,552	UO	(3,054)	UO	263,497	263,497	-	-	263,497	
0082	Over/Under Recovery of Gas Costs (221143)	283 Direct	89.42%	(6,920,572)	UO	114,660	UO	(6,805,913)	(6,805,913)	Yes	-	(6,805,913)	
0082	Over/Under Recovery of Gas Costs (221144)	283 Direct	70.95%	9,486,386	UO	(157,170)	UO	9,329,216	9,329,216	Yes	-	9,329,216	
0082	Over/Under Recovery of Gas Costs (221146)	283 Direct	72.37%	(4,391,691)	UO	72,761	UO	(4,318,929)	(4,318,929)	Yes	-	(4,318,929)	
0082	Over/Under Recovery of Gas Costs			(1,825,877)		30,251		(1,795,626)	(1,795,626)		-	(1,795,626)	
0082	Over/Under Recovery of State Gross Receipt Tax (147016)	283 Direct	100.00%	(95,845)	UO	1,088	UO	(94,747)	(94,747)	Yes	-	(94,747)	
0082	Over/Under Recovery of City Franchise Fee (147017)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Over/Under Recovery of Franchise Fee (147018)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Over/Under Recovery of Franchise Fee / St. Grs. Rpt. Tax (221149)	283 Direct	100.00%	(95,845)	UO	1,088	UO	(94,747)	(94,747)	Yes	-	(94,747)	
0082	Over/Under Recovery of State Gross Receipt Tax (221151)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Net O/U State GR Tax (221154)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Net O/U City Franchise Fees (221155)	283 Direct		95,845	UO	(1,088)	UO	94,747	94,747	Yes	-	94,747	
0082	Over/Under Recovery of Franchise Fees & St. Grs. Rpt. Tax			(95,845)		1,088		(94,747)	(94,747)		-	(94,747)	
0082	Inventory (263A) (137010, 137015)	190 Gas Storage	86.93%	452,134	UO	(7,491)	UO	444,643	444,643	Yes	-	444,643	
0082	Inventory (263A)			452,134		(7,491)		444,643	444,643		-	444,643	
0082	Regulatory Obligations (179015)	283 Direct	100.00%	(99,922)	UO	1,145	UO	(98,777)	(98,777)	Yes	-	(98,777)	
0082	Regulatory Obligations (179022)	283 Direct	0.00%	-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (179030)	283 Direct	75.76%	(848,282)	UO	9,720	UO	(838,563)	(838,563)	Yes	-	(838,563)	
0082	Regulatory Obligations (179031)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (179034)	283 Direct	77.55%	(181,671)	UO	2,084	UO	(179,587)	(179,587)	Yes	-	(179,587)	
0082	Regulatory Obligations (179042)	283 Direct	100.00%	(1,196,193)	UO	13,706	UO	(1,182,447)	(1,182,447)	Yes	-	(1,182,447)	
0082	Regulatory Obligations (179043)	283 Direct	55.28%	(999,279)	UO	16,556	UO	(982,717)	(982,717)	Yes	-	(982,717)	
0082	Regulatory Obligations (179045)	283 Direct	100.00%	(574,231)	UO	9,514	UO	(564,717)	(564,717)	Yes	-	(564,717)	
0082	Regulatory Obligations (179059)	283 Direct	100.00%	(175,743)	UO	2,912	UO	(172,831)	(172,831)	Yes	-	(172,831)	
0082	Regulatory Obligations (179062)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (179064)	283 Gross Salary	55.76%	(870,953)	UO	9,960	UO	(860,974)	(860,974)	Yes	-	(860,974)	
0082	Regulatory Obligations (179066)	283 Direct	100.00%	(2,584,574)	UO	29,615	UO	(2,554,959)	(2,554,959)	Yes	-	(2,554,959)	
0082	Regulatory Obligations (179079)	283 ARO		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (179087)	283 Direct	54.08%	577,257	UO	(9,564)	UO	567,693	567,693	Yes	-	567,693	
0082	Regulatory Obligations (179100)	283 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (221138)	190 Net Plant		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (257010)	190 Direct	59.96%	52,244	UO	(599)	UO	51,646	51,646	Yes	-	51,646	
0082	Regulatory Obligations (257022)	190 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (257032)	190 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (285160)	190 Direct	6.69%	57,574	UO	(660)	UO	56,914	56,914	Yes	-	56,914	
0082	Regulatory Obligations (285192)	190 ARO		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (285193)	190 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (285194)	190 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations (285194)	190 Direct		-	UO	-	UO	-	-	-	-	-	
0082	Regulatory Obligations Income Tax			(6,843,927)		84,407		(6,759,519)	(6,759,519)		-	(6,759,519)	
0082	Injuries & Damages (258010)	190 Direct	60.30%	109,797	UO	(1,258)	UO	108,539	108,539	Yes	-	108,539	
0082	Injuries & Damages (258020)	190 Direct	33.38%	353,295	UO	(4,048)	UO	349,246	349,246	Yes	-	349,246	
0082	Injuries & Damages (258030)	190 Customer Count	66.96%	133,080	UO	(1,548)	UO	133,532	133,532	Yes	-	133,532	
0082	Injuries & Damages			589,171		(6,854)		591,317	591,317		-	591,317	
0082	Employee Benefits (232001) Accrued severance	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-	-	-	

CenterPoint Energy Entex
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Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Refund Method Federal	Fed Benefit DSI	Refund Method State	Total	Unprotected Regulatory Asset/(Liability) Rate	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) Rate	Adjustments	Unprotected Regulatory Asset/(Liability) Rate Base	Unprotected Regulatory Asset/(Liability) Rate Base	Rate Base	Rate Base	Rate Base	Rate Base	Rate Base	Rate Base	
																					Federal
0082	Employee Benefits (240030) Postretirement benefits	190 Gross Salary	55.76%	194,216	UO	(2,225)	UO	191,991	191,991	Yes	191,991	-	191,991	191,991	2,885	191,991	191,991	191,991	191,991	191,991	191,991
0082	Employee Benefits (240030) Deferred compensation	190 Gross Salary	55.76%	2,918	UO	(93)	UO	2,825	2,825	Yes	2,825	-	2,825	2,825	2,885	2,825	2,825	2,825	2,825	2,825	2,825
0082	Employee Benefits (240030) Accrued incentive compen	190 Gross Salary	55.76%	36,961	UO	(423)	UO	36,538	36,538	Yes	36,538	-	36,538	36,538	36,538	36,538	36,538	36,538	36,538	36,538	36,538
0082	Employee Benefits (259020) Accrued SRP contributions	190 Gross Salary	55.76%	25,014	UO	(287)	UO	24,727	24,727	Yes	24,727	-	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727	24,727
0082	Employee Benefits (259021) Accrued SRP contributions	190 Gross Salary	55.76%	21,831	UO	(250)	UO	21,581	21,581	Yes	21,581	-	21,581	21,581	21,581	21,581	21,581	21,581	21,581	21,581	21,581
0082	Employee Benefits (259040) Benefits Restoration	190 Gross Salary	55.76%	-	UO	-	UO	-	-	Yes	-	-	-	-	-	-	-	-	-	-	-
0082	Employee Benefits (259041) Net retirement plan asset	190 Gross Salary	55.76%	-	UO	-	UO	-	-	Yes	-	-	-	-	-	-	-	-	-	-	-
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.76%	93,888	UO	(1,076)	UO	92,812	92,812	Yes	92,812	-	92,812	92,812	92,812	92,812	92,812	92,812	92,812	92,812	92,812
0082	Employee Benefits (265025) Deferred compensation	190 Gross Salary	55.76%	10,558	UO	(121)	UO	10,437	10,437	Yes	10,437	-	10,437	10,437	10,437	10,437	10,437	10,437	10,437	10,437	10,437
0082	Employee Benefits (265030) Deferred compensation	190 Gross Salary	55.76%	358,865	UO	(4,089)	UO	354,776	354,776	Yes	354,776	-	354,776	354,776	354,776	354,776	354,776	354,776	354,776	354,776	354,776
0082	Employee Benefits (Share-based incentive compensation	190 Gross Salary	55.76%	3,901,529	UO	(44,704)	UO	3,856,824	3,856,824	Yes	3,856,824	-	3,856,824	3,856,824	3,856,824	3,856,824	3,856,824	3,856,824	3,856,824	3,856,824	3,856,824
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	656,524	UO	(7,545)	UO	648,979	648,979	Yes	648,979	-	648,979	648,979	648,979	648,979	648,979	648,979	648,979	648,979	648,979
0082	Employee Benefits (259043) Postretirement benefits	190 Gross Salary	55.76%	-	UO	-	UO	-	-	Yes	-	-	-	-	-	-	-	-	-	-	-
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.76%	-	UO	-	UO	-	-	Yes	-	-	-	-	-	-	-	-	-	-	-
0082	Employee Benefits (280012) Benefit Minimum Liability	190 Gross Salary	55.76%	5,302,304	UO	(60,755)	UO	5,241,549	5,241,549	Yes	5,241,549	-	5,241,549	5,241,549	5,241,549	5,241,549	5,241,549	5,241,549	5,241,549	5,241,549	5,241,549
0082	PP&E - AFUDC DEBT	282 Net Plant	59.96%	(87,348)	UA	1,447	FSO	(85,901)	(85,901)	Yes	(85,901)	-	(85,901)	(85,901)	(85,901)	(85,901)	(85,901)	(85,901)	(85,901)	(85,901)	(85,901)
0082	PP&E - Casualty Loss	282 Direct	82.50%	(1,263,088)	UA	20,927	PSO	(1,242,162)	(1,242,162)	Yes	(1,242,162)	-	(1,242,162)	(1,242,162)	(1,242,162)	(1,242,162)	(1,242,162)	(1,242,162)	(1,242,162)	(1,242,162)	(1,242,162)
0082	PP&E (Depreciation)	282 Net Plant	59.96%	(108,250,912)	PA	1,793,495	PSO	(106,457,416)	(106,457,416)	Yes	(106,457,416)	-	(106,457,416)	(106,457,416)	(106,457,416)	(106,457,416)	(106,457,416)	(106,457,416)	(106,457,416)	(106,457,416)	(106,457,416)
0082	PP&E (CIAC)	282 Net Plant	59.96%	9,323,984	UA	(154,479)	PSO	9,169,504	9,169,504	Yes	9,169,504	-	9,169,504	9,169,504	9,169,504	9,169,504	9,169,504	9,169,504	9,169,504	9,169,504	9,169,504
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%	(3,354,282)	UA	55,573	PSO	(3,298,708)	(3,298,708)	Yes	(3,298,708)	-	(3,298,708)	(3,298,708)	(3,298,708)	(3,298,708)	(3,298,708)	(3,298,708)	(3,298,708)	(3,298,708)	(3,298,708)
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%	(25,732,800)	UA	427,334	PSO	(25,305,466)	(25,305,466)	Yes	(25,305,466)	-	(25,305,466)	(25,305,466)	(25,305,466)	(25,305,466)	(25,305,466)	(25,305,466)	(25,305,466)	(25,305,466)	(25,305,466)
0082	PP&E ARO	282 ARO	59.96%	(1,897,757)	UA	31,442	PSO	(1,866,315)	(1,866,315)	Yes	(1,866,315)	-	(1,866,315)	(1,866,315)	(1,866,315)	(1,866,315)	(1,866,315)	(1,866,315)	(1,866,315)	(1,866,315)	(1,866,315)
0082	PP&E Self Developed Software	282 Net Plant	59.96%	(131,322,204)	UA	2,175,739	PSO	(129,146,464)	(129,146,464)	No	(129,146,464)	-	(129,146,464)	(129,146,464)	(129,146,464)	(129,146,464)	(129,146,464)	(129,146,464)	(129,146,464)	(129,146,464)	(129,146,464)
0082	PP&E																				
0082	OU Recovery of EEGR (184035)	190			UO					No											
0082	Regulatory Obligations (269007)	190			UO					No											
0082	Regulatory Obligations (262010)	190			UO					No											
0082	Employee Benefits (263010) Accrual-Severance (LT)	190			UO					No											
0082	Other Temporary Differences				UO																
0082	Net Operating Loss - Federal	190			UO																
0082	Charitable Contribution Carryover	190			UO																
0082	GSC Carryover	190			UO																
0082	Carryover				UO																
0082	Misc. Other	282			UO																
0082	Misc. Other	282			UO																
0082	Misc. Other	282			UO																
0082	Misc. Other	283			UO																
	Total Accumulated Deferred Income Taxes					2,207,001		(132,997,496)	(130,790,495)		(22,639,684)		(19,405,976)	(5,131,654)		(24,537,632)					

Refund Methods:
Protected ARAM = PA
Unprotected ARAM = UA
Unprotected Other = UO
PP&E Unprotected State=PSO

CenterPoint Energy Entex
EDIT for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

		Balance Sheet EDIT					
Unit	Description of Temporary Difference	Underlying Account	TCODE	Federal	State	Fed Benefit DSIT	Total
0082	Bad Debts (123010)	190	T07B01	(233,949)	-	2,401	(231,548)
0082	Bad Debts (123040)	190	T07B01	-	-	-	-
0082	Bad Debts (123050)	190	T07B01	(52,395)	-	538	(51,857)
0082	Bad Debts (123015)	190	T07B01	(77,514)	-	795	(76,719)
				(363,858)	-	3,734	(360,124)
0082	Over/Under Recovery of Gas Costs (221143)	283	T09G02	7,745,241	-	(130,485)	7,614,756
0082	Over/Under Recovery-Gas Purch Cost Unbilled (221144)	283	T09G02	(10,387,873)	-	175,005	(10,212,868)
0082	Over/Under Recovery of Gas Costs (221146)	283	T09G02	4,714,349	-	(78,423)	4,635,926
				2,071,718	-	(34,902)	2,036,815
0082	Over/Under Recovery of State Gross Receipt Tax (147016)	283	T05R38	-	-	-	-
0082	Over/Under Recovery of City Franchise Fee (147017)	283	T05R38	74,352	-	(763)	73,589
0082	Over/Under Recovery of AMA (147018)	283	T09G02	-	-	-	-
0082	Over/Under Recovery of Franchise Fee / St. Grs. Rept. Tax (22	283	T05R38	-	-	-	-
0082	Over/Under Recovery of City Franchise Fee (221149)	283	T05R38	74,352	-	(763)	73,589
0082	Over/Under Recovery of State Gross Receipt Tax (221151)	283	T05R38	-	-	-	-
0082	Net OIU State GR Tax (221154)	283	T05R38	-	-	-	-
0082	Net OIU City Franchise Reclass (221155)	283	T05R38	(74,352)	-	763	(73,589)
				74,352	-	(763)	73,589
0082	Inventory (263A) (137010, 137015)	190	T08U01	(404,082)	-	6,808	(397,274)
				(404,082)	-	6,808	(397,274)
0082	Regulatory Obligations (179015)	283	T08S02	77,514	-	(795)	76,719
0082	Regulatory Obligations (179022)	283	T08S04	16,929	-	(285)	16,643
0082	Regulatory Obligations (179030)	283	T08S06	668,551	-	(8,915)	659,636
0082	Regulatory Obligations (179031)	283	T08S01	-	-	-	-
0082	Regulatory Obligations (179034)	283	T08S05	181,933	-	(1,867)	180,066
0082	Regulatory Obligations (179042)	283	T08S06	927,918	-	(9,522)	918,396
0082	Regulatory Obligations (179043)	283	T08S07	1,404,298	-	(23,668)	1,380,640
0082	Regulatory Obligations (179044)	283	T08S04	446,126	-	(7,516)	438,610
0082	Regulatory Obligations (179045)	283	T08S04	136,537	-	(2,300)	134,237
0082	Regulatory Obligations (179059)	283	T08S04	-	-	-	-
0082	Regulatory Obligations (179062)	283	T08S04	1,211,700	-	(12,435)	1,199,265
0082	Regulatory Obligations (179064)	283	T08S06	2,004,989	-	(20,575)	1,984,413
0082	Regulatory Obligations (179068)	283	T08S06	-	-	-	-
0082	Regulatory Obligations (179079)	283	T08S08	(829,360)	-	13,972	(815,387)
0082	Regulatory Obligations (179087)	283	T08S07	9,118	-	(164)	8,953
0082	Regulatory Obligations (221138)	190	T10A03	-	-	694	(66,899)
0082	Regulatory Obligations (257010)	190	T10A05	(67,593)	-	-	(67,593)
0082	Regulatory Obligations (257022)	190	T10A01	(667,364)	-	6,849	(660,516)
0082	Regulatory Obligations (257032)	190	T10A05	-	-	-	-
0082	Regulatory Obligations (265190)	190	T10A01	-	-	-	-
0082	Regulatory Obligations (265192)	190	T10A04	-	-	-	-
0082	Regulatory Obligations (265193)	190	T10A01	-	-	-	-
0082	Regulatory Obligations (265194)	190	T10A01	-	-	-	-
0082	Regulatory Obligations Income Tax	283	T05R37	-	-	-	-
				5,721,237	-	(66,507)	5,654,731
0082	Injuries & Damages (258010)	190	T05I01	(141,256)	-	1,450	(139,807)
0082	Injuries & Damages (258020)	190	T05I01	(821,162)	-	8,427	(812,735)
0082	Injuries & Damages (258030)	190	T05I01	(149,783)	-	1,537	(148,246)
				(1,112,202)	-	11,414	(1,100,788)
0082	Employee Benefits (232001), Accrued severance	190	T05B48	-	-	-	-

CenterPoint Energy Entex
EDIT for Houston and Texas Coast Divisions
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		Balance Sheet EDIT					
Unit	Description of Temporary Difference	Underlying Account	TCODE	Federal	State	Fed Benefit DSIT	Total
0082	Employee Benefits (240060) Postretirement benefits	190	T05B47	(270,200)	-	2,773	(267,427)
0082	Employee Benefits (240060) Deferred compensation	190	T05B47	(4,060)	-	42	(4,018)
0082	Employee Benefits (240080) Accrued incentive component	190	T05S04	(51,422)	-	528	(50,894)
0082	Employee Benefits (259020) Accrued SRP contributions	190	T05B01	(34,800)	-	357	(34,443)
0082	Employee Benefits (259021) Accrued SRP contributions	190	T05B18	(30,372)	-	312	(30,060)
0082	Employee Benefits (259040) Benefits Restoration	190	T05B44	-	-	-	-
0082	Employee Benefits (259041) Net retirement plan asset	190	T05D01	(130,620)	-	1,341	(129,280)
0082	Employee Benefits (265020) Deferred compensation	190	T05D01	(14,668)	-	151	(14,517)
0082	Employee Benefits (265030) Deferred compensation	190	T05D01	-	-	-	-
0082	Employee Benefits (Share-based incentive compensation)	190	T05B46	(498,483)	-	5,085	(491,398)
0082	Employee Benefits (259042) Postretirement benefits	190	T05B47	(5,427,940)	-	55,702	(5,372,238)
0082	Employee Benefits (Medicare Subsidy)	190	T05B47	(916,161)	-	9,402	(906,759)
0082	Employee Benefits (238012) Benefit Minimum Liability	190	T05B47	(7,376,746)	-	75,701	(7,301,046)
0082	PP&E -AFUDC DEBT	282		113,179	-	(1,907)	111,272
0082	PP&E -Casualty Loss	282		1,189,464	-	(20,039)	1,169,425
0082	PP&E (Depreciation)	282		140,262,440	-	(2,363,011)	137,899,429
0082	PP&E (CIAC)	282		(12,081,235)	-	203,633	(11,877,701)
0082	PP&E (Overhead Capitalization)	282		4,346,197	-	(73,221)	4,272,976
0082	PP&E (Repair Deductions)	282		33,420,144	-	(563,031)	32,857,113
0082	PP&E ARO	282		-	-	-	-
0082	PP&E Self Developed Software	282		2,458,954	-	(41,426)	2,417,527
0082	PP&E AFUDC Equity	282		-	-	(2,855,101)	(2,855,101)
0082	PP&E	282		159,709,142	-	-	159,709,142
0082	Other Temporary Differences	190	T06A21	-	-	-	-
0082	CIU Recovery of EECR (184035)	190	T07R14	(464,976)	-	7,833	(457,143)
0082	Regulatory Obligations (269007)	190	T01M04	-	-	-	-
0082	Regulatory Obligations (262010)	190	T01M04	-	-	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190	T05B48	(464,976)	-	7,833	(457,143)
0082	Net Operating Loss - Federal	190		-	-	-	-
0082	Charitable Contribution Carryover	190		(145,006)	-	-	(145,006)
0082	GBC Carryover	190		-	-	-	-
0082	Carryover	190		(145,006)	-	-	(145,006)
0082	Misc. Other	190		-	-	-	-
0082	Misc. Other	282		-	-	-	-
0082	Misc. Other	282		-	-	-	-
0082	Misc. Other	283		-	-	-	-
0082	Misc. Other	283		-	-	-	-
Total Accumulated Deferred Income Taxes				167,709,639	-	(2,855,784)	164,853,855

Refund Methods:
Protected ARAM = PA
Unprotected ARAM = UA
Unprotected Other = UO
PP&E Unprotected State=PSO

CenterPoint Energy Intex
EDIT for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

Houston and Texas Coast												
Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Federal	Refund Method	Fed Benefit DSIT	Refund Method State	Total (85,287)	Unprotected Regulatory Asset/(Liability) Rate Base (85,287)	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) Rate Base (85,287)
									(85,287)	(85,287)	Yes	(85,287)
0082	Bad Debts (123010)	190 Direct		36.85%	(85,172)	UO	884	UO	(85,287)	-		-
0082	Bad Debts (123040)	190 Direct		82.25%	(43,092)	UO	442	UO	(42,650)	(42,650)	Yes	(42,650)
0082	Bad Debts (123050)	190 Direct		100.00%	(77,514)	UO	795	UO	(76,719)	(76,719)	No	-
0082	Bad Debts (123015)	190 Direct			(206,778)	UO	2,122	UO	(204,656)	(204,656)		(127,937)
0082	Over/Under Recovery of Gas Costs (221143)	283 Direct		89.42%	5,376,671	UO	(90,581)	UO	5,286,090	5,286,090	Yes	5,286,090
0082	Over/Under Recovery of Gas Costs (221144)	283 Direct		70.95%	(7,370,081)	UO	124,164	UO	(7,245,916)	(7,245,916)	Yes	(7,245,916)
0082	Over/Under Recovery of Gas Costs (221146)	283 Direct		72.37%	3,411,954	UO	(57,481)	UO	3,354,473	3,354,473	Yes	3,354,473
0082	Over/Under Recovery of Gas Costs				1,418,545		(23,898)		1,394,646	1,394,646		1,394,646
0082	Over/Under Recovery of State Gross Receipt Tax (147016)	283 Direct		100.00%	-	UO	-	UO	-	-		-
0082	Over/Under Recovery of City Franchise Fee (147017)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589	Yes	73,589
0082	Over/Under Recovery of Franchise Fee / St. Grs. Rept. Tax (221149)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589	Yes	73,589
0082	Net OUI State GR Tax (221154)	283 Direct		100.00%	(74,352)	UO	(763)	UO	(73,589)	(73,589)	Yes	(73,589)
0082	Net OUI City Franchise Receipts (221155)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589		73,589
0082	Inventories (137010, 137015)	190 Gas Storage		86.93%	(351,266)	UO	5,918	UO	(345,350)	(345,350)	Yes	(345,350)
0082	Regulatory Obligations (179015)	283 Direct		100.00%	77,514	UO	(795)	UO	76,719	76,719		-
0082	Regulatory Obligations (179022)	283 Direct		0.00%	-	UO	-	UO	-	-		-
0082	Regulatory Obligations (179030)	283 Direct		75.76%	658,057	UO	(6,753)	UO	651,304	651,304		-
0082	Regulatory Obligations (179034)	283 Direct		77.55%	141,097	UO	(1,448)	UO	139,639	139,639		-
0082	Regulatory Obligations (179042)	283 Direct		100.00%	927,918	UO	(9,522)	UO	918,396	918,396	Yes	918,396
0082	Regulatory Obligations (179043)	283 Direct		55.26%	775,347	UO	(7,079)	UO	768,267	768,267	Yes	768,267
0082	Regulatory Obligations (179045)	283 Direct		100.00%	448,126	UO	(7,516)	UO	438,610	438,610	Yes	438,610
0082	Regulatory Obligations (179059)	283 Direct		100.00%	136,537	UO	(2,300)	UO	134,237	134,237		-
0082	Regulatory Obligations (179062)	283 Direct		55.76%	675,644	UO	(6,933)	UO	668,710	668,710		-
0082	Regulatory Obligations (179066)	283 Direct		100.00%	2,004,989	UO	(20,575)	UO	1,984,413	1,984,413		-
0082	Regulatory Obligations (179079)	283 ARO		54.08%	(448,478)	UO	7,556	UO	(440,922)	(440,922)		-
0082	Regulatory Obligations (179087)	283 Direct		0.00%	-	UO	-	UO	-	-		-
0082	Regulatory Obligations (179100)	283 Direct		59.95%	(40,529)	UO	416	UO	(40,113)	(40,113)		-
0082	Regulatory Obligations (221138)	190 Net Plant		5.59%	(44,663)	UO	458	UO	(44,204)	(44,204)	Yes	(44,204)
0082	Regulatory Obligations (257022)	190 Direct			-	UO	-	UO	-	-		-
0082	Regulatory Obligations (265190)	190 Direct			-	UO	-	UO	-	-		-
0082	Regulatory Obligations (265192)	190 ARO			-	UO	-	UO	-	-		-
0082	Regulatory Obligations (265193)	190 Direct			-	UO	-	UO	-	-		-
0082	Regulatory Obligations (265194)	190 Direct			-	UO	-	UO	-	-		-
0082	Regulatory Obligations (265199)	283 Direct			-	UO	-	UO	-	-		-
0082	Regulatory Obligations (265200)	283 Direct			-	UO	-	UO	-	-		-
0082	Injuries & Damages (258010)	190 Direct		60.30%	(85,175)	UO	874	UO	(84,301)	(84,301)	Yes	(84,301)
0082	Injuries & Damages (258020)	190 Direct		33.35%	(274,069)	UO	2,813	UO	(271,257)	(271,257)	Yes	(271,257)
0082	Injuries & Damages (258030)	190 Customer Count		69.96%	(104,789)	UO	1,075	UO	(103,713)	(103,713)	Yes	(103,713)
					(464,033)		4,762		(459,271)	(459,271)		(459,271)
0082	Employee Benefits (232001) Accrued severance	190 Gross Salary		55.76%	-	UO	-	UO	-	-		-
					5,310,550		(60,483)		5,250,067	5,250,067		2,076,068
												(84,301)
												(271,257)
												(103,713)
												(459,271)
												(84,301)
												(271,257)
												(103,713)
												(459,271)
												(84,301)
												(271,257)
												(103,713)
												(459,271)

CenterPoint Energy Entex
EDIT for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

		Houston and Texas Coast											
Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Refund Method Federal	Fed Benefit DSIT	Refund Method State	Total	Unprotected Regulatory Asset/(Liability) in Rate Base?	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) in Rate Base	Adjustments	Unprotected Regulatory Asset/(Liability) in Rate Base w/adj
0082	Employee Benefits (240060) Postretirement benefits	190 Gross Salary	55.76%	(150,684)	1,546	UO	(149,117)	(149,117)	Yes	(149,117)	(149,117)	(2,241)	(149,117)
0082	Employee Benefits (240060) Deferred compensation	190 Gross Salary	55.76%	(2,264)	23	UO	(2,241)	(2,241)	Yes	(2,241)	(2,241)	(2,241)	(2,241)
0082	Employee Benefits (259020) Accrued incentive compen-	190 Gross Salary	55.76%	(19,405)	284	UO	(19,121)	(19,121)	Yes	(19,121)	(19,121)	(19,205)	(19,205)
0082	Employee Benefits (259020) Accrued SRP contributions	190 Gross Salary	55.76%	(16,935)	199	UO	(16,736)	(16,736)	Yes	(16,736)	(16,736)	(16,762)	(16,762)
0082	Employee Benefits (259040) Benefits Restoration	190 Gross Salary	55.76%	-	174	UO	-	-	Yes	-	-	(289,305)	(289,305)
0082	Employee Benefits (259041) Net retirement plan asset	Gross Salary	55.76%	-	-	UO	-	-	Yes	-	-	1,648,243	1,648,243
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.76%	(72,834)	747	UO	(72,086)	(72,086)	Yes	(72,086)	(72,086)	22,437	(49,649)
0082	Employee Benefits (265025) Deferred compensation	190 Gross Salary	55.76%	(8,190)	84	UO	(8,106)	(8,106)	Yes	(8,106)	(8,106)	-	(8,106)
0082	Employee Benefits (265030) Deferred compensation	190 Gross Salary	55.76%	-	-	UO	-	-	Yes	-	-	-	-
0082	Employee Benefits (Share-based incentive compensatio	190 Gross Salary	55.76%	(276,639)	2,841	UO	(273,798)	(273,798)	Yes	(273,798)	(273,798)	2,620,065	(375,486)
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	(3,026,619)	31,069	UO	(2,995,550)	(2,995,550)	Yes	(2,995,550)	(2,995,550)	(505,609)	(505,609)
0082	Employee Benefits (259043) Postemployment benefits	190 Gross Salary	55.76%	(610,861)	5,242	UO	(605,619)	(605,619)	Yes	(605,619)	(605,619)	-	(605,619)
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.76%	-	-	UO	-	-	Yes	-	-	-	-
0082	Employee Benefits (269012) Benefit Minimum Liability	190 Gross Salary	55.76%	(4,113,274)	42,211	UO	(4,071,063)	(4,071,063)	Yes	(4,071,063)	(4,071,063)	4,001,440	232,574
0082	PP&E- AFUDC DEBT	282 Net Plant	59.96%	67,862	(1,143)	UA	66,719	66,719	Yes	66,719	66,719	-	66,719
0082	PP&E-Casualty Loss	282 Direct	62.50%	881,308	(16,532)	UA	864,776	864,776	Yes	864,776	864,776	-	864,776
0082	PP&E (Depreciation)	282 Net Plant	59.96%	84,101,359	(1,416,861)	PA	(1,416,861)	(1,416,861)	Yes	(1,416,861)	(1,416,861)	-	(1,416,861)
0082	PP&E (CIAC)	282 Net Plant	59.96%	(7,243,908)	122,039	UA	(7,121,870)	(7,121,870)	Yes	(7,121,870)	(7,121,870)	-	(7,121,870)
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%	2,605,980	(43,903)	UA	2,562,076	2,562,076	Yes	2,562,076	2,562,076	-	2,562,076
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%	20,038,718	(337,594)	UA	19,701,125	19,701,125	Yes	19,701,125	19,701,125	-	19,701,125
0082	PP&E ARO	282 ARO	-	-	-	UA	-	-	No	-	-	-	-
0082	PP&E Self Developed Software	282 Net Plant	59.96%	1,474,389	(24,839)	UA	1,449,549	1,449,549	Yes	1,449,549	1,449,549	-	1,449,549
0082	PP&E AFUDC Equity	282 Net Plant	59.96%	102,025,707	(1,718,834)	UA	100,306,873	100,306,873	No	100,306,873	100,306,873	-	100,306,873
0082	OIU Recovery of EECR (164035)	190	-	-	-	UO	-	-	No	-	-	-	-
0082	Regulatory Obligations (269007)	190	-	-	-	UO	-	-	No	-	-	-	-
0082	Regulatory Obligations (262010)	190 ARO	-	-	-	UO	(274,103)	(274,103)	No	(274,103)	(274,103)	-	(274,103)
0082	Other Temporary Differences	190	-	-	-	UO	(274,103)	(274,103)	No	(274,103)	(274,103)	-	(274,103)
0082	Net Operating Loss - Federal	190	-	-	-	UO	-	-	No	-	-	-	-
0082	Charitable Contribution Carryover	190	-	-	-	UO	(86,946)	(86,946)	No	(86,946)	(86,946)	-	(86,946)
0082	GBC Carryover	190	-	-	-	UO	-	-	No	-	-	-	-
0082	Carryover	190	-	-	-	UO	(86,946)	(86,946)	No	(86,946)	(86,946)	-	(86,946)
0082	Misc. Other	190	59.96%	-	-	UO	-	-	-	-	-	-	-
0082	Misc. Other	282	-	-	-	UO	-	-	-	-	-	-	-
0082	Misc. Other	282	-	-	-	UO	-	-	-	-	-	-	-
0082	Misc. Other	283	-	-	-	UO	-	-	-	-	-	-	-
0082	Misc. Other	283	-	-	-	UO	-	-	-	-	-	-	-
Total Accumulated Deferred Income Taxes					103,326,055		(1,744,279)	101,581,777		17,462,418	4,001,440	15,048,575	19,050,015

Refund Methods:
Protected ARAM = PA
Unprotected ARAM = UA
Unprotected Other = UO
PP&E Unprotected State=PSO

**CenterPoint Energy
Houston and Texas Coast Divisions
Capital Structure**

	Capital Structure	Debt/Equity Cost	Weighted Cost of Capital	Pre-Tax Return @21%
Long-Term Debt	44.85%	6.0853%	2.7293%	2.7293%
Common Equity	55.15%	9.6000%	5.2944%	6.7018%
	<u>100.00%</u>		<u>8.0237%</u>	<u>9.4311%</u>

Source: Per GUD No. 10567 and GUD Nos. 10749 and 10750.

CenterPoint Energy
Houston and Texas Coast Divisions
Customer Count

Year 1:	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Grand Total
Type	1,318,156	1,318,864	1,320,592	1,324,292	1,329,276	1,331,554	1,335,768	1,337,467	1,339,408	1,340,094	1,341,257	1,342,988	15,979,716
01 Res	63,920	64,105	64,877	64,776	65,115	65,447	65,148	65,711	65,752	66,655	66,126	65,956	783,988
02 Com - Small	1,677	1,653	1,649	1,632	1,623	1,615	1,612	1,612	2,001	1,995	1,987	1,981	21,037
03 Com - Large	30	30	30	28	28	28	24	24	19	19	19	18	297
05 Ind - Small	1,383,783	1,384,652	1,387,148	1,390,728	1,396,042	1,398,644	1,402,552	1,404,814	1,407,180	1,408,763	1,409,389	1,410,943	16,784,638
Grand Total													
Year 2:	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Grand Total
Type						TO BE DETERMINED							
01 Res													
02 Com - Small													
03 Com - Large													
05 Ind - Small													
Grand Total													
Year 3:	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Grand Total
Type						TO BE DETERMINED							
01 Res													
02 Com - Small													
03 Com - Large													
05 Ind - Small													
Grand Total													

CenterPoint Energy
Houston and Texas Coast Divisions
Allocation Factors

Base Rate Revenue Allocation Factors per GUD No. 10567 Final Order, FOF 44, Part f.

- f. For IRA filings in the Houston and Texas Coast Divisions, the base rate revenue allocation factors to spread any change in IRA increase/decrease to the appropriate customer classes is as follows:

Residential	General Service - Small	General Service - Large
90.1796%	6.5762%	3.2442%

Residential	90.1796%
General Service - Small	6.5762%
General Service - Large Volume	3.2442%

Standard Sales Service Allocation Factor per GUD No. 10567 Final Order, FOF 44, Part g.

- g. For IRA filings in the Houston and Texas Coast Divisions, the standard sales service allocation factor is 96.7230 percent.

Standard Allocation Factor	96.7230%
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Tab 3

EXHIBIT C

**CONSENT FORM FOR RAILROAD
COMMISSION OF TEXAS**

Consent Form for Railroad Commission of Texas

The Railroad Commission of Texas (“Consenting Party”) has been made aware of a voluntary refund in the amount of \$17,763,968 by CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Entex and CenterPoint Energy Texas Gas (“CenterPoint” or the “Company”), for its Houston Division and Texas Coast Division, combined, related to tax expense savings resulting from the Tax Cuts and Jobs Act of 2017 that impact deferred taxes approved in GUD 10567. This refund will be allocated back to CenterPoint’s customers consistent with the Cost Allocation methodology previously utilized in GUD 10567. Consenting Party hereby consents to the refund being made by the Company pursuant to Section 104.111 of the Texas Utilities Code.

Consenting Party

By: _____
Representative

Date