

RAILROAD COMMISSION OF TEXAS

ADMINISTRATIVE 104.111 2ND	§	
SUPPLEMENTAL FILING FOR	§	GAS UTILITIES DOCKET
CENTERPOINT ENERGY RESOURCES	§	NO. 10880
CORP., D/B/A CENTERPOINT ENERGY	§	
ENTEX AND CENTERPOINT ENERGY	§	
TEXAS GAS – TEXAS COAST 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	3.2442%
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)	(226,931)
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	21,334
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 No.</u>	<u>Description</u>	(A)	(B) Standard Service Amounts Year 2020
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		3.2442%
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)		(226,931)
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		21,334
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)	\$ -	\$ -	\$ (22,315,246)	
2	Regulatory Asset (Unprotected Other)	514,283	171,427	(1)		514,284	
3	Deferred Tax Asset on Reg Liability (PP&E Unprotected)	4,978,279	1,659,426			6,637,705	
4	Deferred Tax Liability on Reg Asset (Unprotected Other)	(86,536)	(28,945)			(115,481)	
5	Total Balances at December 31, 2017	\$ (16,909,519)	\$ (5,636,507)	\$ (1)	\$ (1)	\$ (22,547,025)	
6	Adjusted December 31, 2017 Balances for Items in Rate Base	\$ (18,425,746)	\$ (6,141,916)	\$ (3,070,959)	\$ (3,070,959)	\$ (29,613,670)	
7	Average Balances	\$ (12,283,631)	\$ (6,141,916)	\$ (9,212,874)	\$ (9,212,874)	\$ (30,851,300)	
8	Net Change to Rate Base	\$ (15,354,788)	\$ (6,141,916)	\$ (9,212,874)	\$ (9,212,874)	\$ (40,922,452)	
9	Pre-Tax Rate of Return	\$ 3,070,958	\$ 6,141,914	\$ 6,141,914	\$ 6,141,914	\$ 21,495,700	
10	Impact of Change to Rate Base on Revenue Requirement	\$ 9,431,11%	\$ 9,431,11%	\$ 9,431,11%	\$ 9,431,11%	\$ 36,724,44%	
11	Cumulative Impact of Change to Rate Base on Revenue Requirement	\$ 289,625	\$ 868,875	\$ 1,448,125	\$ 1,737,750	\$ 4,344,375	
12	Impact on Expenses	\$ 289,625	\$ 868,875	\$ 1,448,125	\$ 1,737,750	\$ 4,344,375	
13	PP&E Unprotected Amortization	\$ (7,438,415)	\$ (7,438,415)	\$ (7,438,415)	\$ (7,438,415)	\$ (29,753,660)	
14	Unprotected Other Amortization	171,428	171,428	171,428	171,428	685,712	
15	Total Amortization of Unprotected EDIT	\$ (7,266,987)	\$ (7,266,987)	\$ (7,266,987)	\$ (7,266,987)	\$ (29,067,948)	
16							
17	Interest Expense (Net Change to Rate Base x Weighted Cost of Debt)	\$ 83,816	\$ 251,447	\$ 419,078	\$ 502,894	\$ 1,257,235	
18	Federal Tax Rate	21%	21%	21%	21%	21%	
19	Tax Credit due to Interest Expense	\$ (17,601)	\$ (52,804)	\$ (88,006)	\$ (105,608)	\$ (264,019)	
20							
21	Total Impact on Expenses	(7,284,588)	(7,319,791)	(7,354,993)	(105,608)	(22,315,245)	
22							
23	Impact to Base Rate Revenues	\$ (6,994,963)	\$ (6,450,916)	\$ (5,906,868)	\$ 1,652,142	\$ (11,299,605)	
24							
25	True-up for Previous Unprotected EDIT						
26							
27	Present Value of Year 4				1,588,779	1,588,779	
28							
29	Total Impact to Base Rate Revenues	(6,994,963)	(6,450,916)	(5,906,868)	(4,318,089)	(23,670,836)	
30							
31	Base Rate Revenue Allocation Factors per GUID No. 10567						
32	Residential	90.1796%	90.1796%	90.1796%	90.1796%	90.1796%	
33	General Service - Small	6.5762%	6.5762%	6.5762%	6.5762%	6.5762%	
34	General Service - Large Volume	3.2442%	3.2442%	3.2442%	3.2442%	3.2442%	
35	Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
36							
37	Impact to Revenues Allocated to Customer Classes						
38	Residential	\$ (6,308,031)	\$ (5,817,410)	\$ (5,326,889)	\$ (4,836,368)	\$ (22,288,700)	
39	General Service - Small	(460,003)	(424,225)	(388,447)	(352,670)	(1,625,345)	
40	General Service - Large Volume	(226,931)	(209,281)	(191,632)	(174,087)	(801,931)	
41	Total	\$ (6,994,965)	\$ (6,450,916)	\$ (5,906,968)	\$ (5,359,125)	\$ (22,712,074)	
42							
43	Number of Bills (12 Months Ending June)						
44	Residential	15,979,716	15,979,716	15,979,716	15,979,716	63,948,164	
45	General Service - Small	783,588	783,588	783,588	783,588	3,134,352	
46	General Service - Large Volume	21,334	21,334	21,334	21,334	85,336	
47	Total	16,784,638	16,784,638	16,784,638	16,784,638	67,167,852	
48							
49	Refund						
50	Residential	\$ (0.35)	\$ (0.36)	\$ (0.36)	\$ (0.24)	\$ (1.31)	
51	General Service - Small	\$ (0.59)	\$ (0.54)	\$ (0.54)	\$ (0.36)	\$ (2.03)	
52	General Service - Large Volume	\$ (10.64)	\$ (9.81)	\$ (9.81)	\$ (6.57)	\$ (36.83)	

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)	\$ (466,905)	\$ (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)	\$ 18,426,746	\$ 5,307,788				

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

Unit	Description of Temporary Difference	Underlying Account	TCODE	Federal	State	Fed Benefit DSIT	Total
0082	Bad Debts (123010)	190	T07B01	301,577	-	(3,456)	298,121
0082	Bad Debts (123040)	190	T07B01	-	-	-	-
0082	Bad Debts (123050)	190	T07B01	67,840	-	(774)	66,766
0082	Bad Debts (123015)	190	T07B01	99,922	-	(1,145)	98,777
				469,339	-	(5,374)	463,665
0082	Over/Under Recovery of Gas Costs (221143)	283	T09G02	(9,969,273)	-	165,170	(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	(6,068,066)	-	100,535	(5,967,531)
				(2,666,608)	-	44,180	(2,622,428)
0082	Over/Under Recovery of State Gross Receipt Tax (147016)	283	T05R38	-	-	-	-
0082	Over/Under Recovery of City Franchise Fee (147017)	283	T05R38	(95,845)	-	1,098	(94,747)
0082	Over/Under Recovery of ANA (147018)	283	T09G02	-	-	-	-
0082	Over/Under Recovery of Franchise Fee (St. Grs. Rpt. Tax (22	283	T05R38	-	-	-	-
0082	Over/Under Recovery of City Franchise Fee (221149)	283	T05R38	(95,845)	-	1,098	(94,747)
0082	Over/Under Recovery of State Gross Receipt Tax (221151)	283	T05R38	-	-	-	-
0082	Net O/U State GR Tax (221154)	283	T05R38	-	-	-	-
0082	Net O/U City Franchise Reclass (221165)	283	T05R38	95,845	-	(1,098)	94,747
0082	Over/Under Recovery of Franchise Fees & St. Grs. Rpt. Tax	283	T05R38	(95,845)	-	1,098	(94,747)
				520,113	-	(6,617)	511,496
0082	Inventory (265A) (137010, 137015)	190	T08U01	520,113	-	(6,617)	511,496
				520,113	-	(6,617)	511,496
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	(1,106,796)
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)	-	28,947	(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	(1,561,866)	-	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 (179087)	283	T09S07	1,067,509	-	(17,686)	1,049,822
0082	Regulatory Obligations (179100)	283	T09S04	(1,1736)	-	184	(1,1542)
0082	Regulatory Obligations (221138)	190	T10A03	-	-	-	-
0082	Regulatory Obligations (257010)	190	T10A05	87,132	-	(998)	86,133
0082	Regulatory Obligations (257022)	190	T10A01	-	-	-	-
0082	Regulatory Obligations (257032)	190	T10A05	860,280	-	(9,857)	850,423
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	-	-	-	-
				(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	-	(16,428)	1,417,280
0082	Employees Benefits (232001) Accrued severance	190	T05E48	-	-	-	-

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	Fed Benefit	Refund Method	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/adjust
0082	Employee Benefits (240060) Postretirement benefits	190 Gross Salary	55.76%	194,216	UO	(2,225)	UO	191,991	191,991	Yes	191,991	-	191,991	
0082	Employee Benefits (240060) Deferred compensation	190 Gross Salary	55.76%	2,918	UO	(33)	UO	2,885	2,885	Yes	2,885	-	2,885	
0082	Employee Benefits (240060) Accrued incentive compen	190 Gross Salary	55.76%	36,961	UO	(423)	UO	36,538	36,538	Yes	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	
0082	Employee Benefits (259040) Benefits Restoration	190 Gross Salary	55.76%	21,831	UO	(250)	UO	21,581	21,581	Yes	21,581	-	21,581	
0082	Employee Benefits (259041) Net retirement plan asset	Gross Salary	55.76%	-	UO	-	UO	-	-	Yes	-	366,209	366,209	
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.76%	93,888	UO	(1,076)	UO	92,812	92,812	Yes	92,812	(2,066,384)	(2,066,384)	
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.76%	10,568	UO	(121)	UO	10,437	10,437	Yes	10,437	(28,865)	10,437	
0082	Employee Benefits (Share-based incentive compensatio	190 Gross Salary	55.76%	-	UO	(4,089)	UO	-	362,777	Yes	362,777	-	362,777	
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	3,801,529	UO	(44,704)	UO	3,856,224	3,856,224	Yes	3,856,224	(3,381,514)	474,710	
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.76%	668,524	UO	(7,945)	UO	650,579	650,579	Yes	650,579	-	650,579	
0082	Employee Benefits (280072) 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	(5,131,854)	(279,419)	
0082	PP&E-AFUDC DEBT	282 Net Plant	59.96%	(67,348)	UA	1,447	PSO	(65,901)	(65,901)	Yes	(65,901)	-	(65,901)	
0082	PP&E-Casualty Loss	282 Direct	62.50%	(1,263,088)	UA	20,927	PSO	(1,242,162)	(1,242,162)	Yes	(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)	
0082	PP&E (CIAC)	282 Net Plant	59.96%	9,323,984	UA	(154,479)	UA	9,169,504	9,169,504	Yes	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)	
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%	(25,792,800)	UA	427,334	PSO	(25,365,466)	(25,365,466)	Yes	(25,365,466)	-	(25,365,466)	
0082	PP&E ARO	282 ARO	-	(1,897,757)	UA	31,442	PSO	(1,866,315)	(1,866,315)	No	(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)	
0082	PP&E AFUDC Equity	282 Net Plant	59.96%	-	UO	-	UO	-	-	No	-	-	-	
0082	OilU Recovery of EEGC (184035)	190 Net Plant	59.96%	358,856	UO	(5,945)	UO	352,911	352,911	No	352,911	-	352,911	
0082	Regulatory Obligations (280077)	190 ARO	-	-	UO	-	UO	-	-	No	-	-	-	
0082	Regulatory Obligations (282010)	190 ARO	-	-	UO	-	UO	-	-	No	-	-	-	
0082	Other Temporary Differences	190	-	350,856	UO	(5,945)	UO	352,911	352,911	-	352,911	-	352,911	
0082	Net Operating Loss - Federal	190 Net Plant	59.96%	112,340	UO	(396)	UO	111,944	111,944	No	111,944	-	111,944	
0082	Charitable Contribution Carryover	190	-	-	UO	-	UO	-	-	-	-	-	-	
0082	GEC Carryover	190	-	112,340	UO	-	UO	111,944	111,944	-	111,944	-	111,944	
0082	Misc. Other	190	59.96%	-	UO	-	UO	-	-	-	-	-	-	
0082	Misc. Other	282	-	-	UO	-	UO	-	-	-	-	-	-	
0082	Misc. Other	282	-	-	UO	-	UO	-	-	-	-	-	-	
0082	Misc. Other	283	-	-	UO	-	UO	-	-	-	-	-	-	
Total Accumulated Deferred Income Taxes						2,207,001		(132,997,496)	(130,790,495)		(22,539,584)	(19,405,976)	(5,131,854)	(24,537,832)

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	TCCODE	Federal	State	Fed Benefit DSIT	Total
0082	Employee Benefits (240600) Postretirement benefits	190	T05S47	(270,200)	-	2,773	(267,427)
0082	Employee Benefits (240600) Deferred compensation	190	T05S47	(4,060)	-	42	(4,018)
0082	Employee Benefits (240600) Accrued incentive compens	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 (259020) Deferred compensation	190	T05D01	(14,688)	-	151	(14,537)
0082	Employee Benefits (259030) Deferred compensation	190	T05D01	-	-	-	-
0082	Employee Benefits (Share-based incentive compensatio	190	T05E46	(496,483)	-	5,095	(491,388)
0082	Employee Benefits (259042) Postretirement benefits	190	T05E47	(5,427,940)	-	55,702	(5,372,238)
0082	Employee Benefits (259043) Postemployment benefits	190	T05E47	(916,161)	-	9,402	(906,759)
0082	Employee Benefits (Medicare Subsidy)	190	T05E47	-	-	-	-
0082	Employee Benefits (298012) Benefit Minimum Liability	190	T05E47	(7,376,746)	-	75,701	(7,301,045)
0082	Employee Benefits						
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)	-	203,533	(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		-	-	-	-
0082	PP&E			169,709,142	-	(2,859,101)	166,850,041
0082	OfU Recovery of EECR (184035)	190	T06A21	-	-	-	-
0082	Regulatory Obligations (266007)	190	T07R14	(464,376)	-	7,833	(457,143)
0082	Regulatory Obligations (262010)	190	T01M04	-	-	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190	T05B48	-	-	-	-
0082	Other Temporary Differences			(464,376)	-	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			(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 Entex
EDT for Houston and Texas Coast Divisions
For the Period Ending December 31, 2017

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) Rate Base	Includes in Rate Base?	Unprotected Regulatory Asset/(Liability) Rate Base	Adjustments	Unprotected Regulatory Asset/(Liability) Rate Base w/adjusts
0882	Over/Under Recovery of Gas Costs (221145)	283 Direct	100.00%	69.42%	UO	(90,581)	UO	5,286,090	Yes	5,286,090	-	5,286,090	
0882	Over/Under Recovery of Gas Costs (221144)	283 Direct	70.95%	70.95%	UO	124,164	UO	(7,245,916)	Yes	(7,245,916)	-	(7,245,916)	
0882	Over/Under Recovery of Gas Costs (221146)	283 Direct	72.37%	72.37%	UO	(57,481)	UO	3,354,473	Yes	3,354,473	-	3,354,473	
0882	Over/Under Recovery of Gas Costs	283 Direct			UO	(23,898)	UO	1,394,646		1,394,646	-	1,394,646	
0882	O/U Recovery of State Gross Receipt Tax (147016)	283 Direct	100.00%	100.00%	UO	(763)	UO	73,589	Yes	73,589	-	73,589	
0882	O/U Recovery of City Franchise Fee (147017)	283 Direct			UO	-	UO	-		-	-	-	
0882	O/U Recovery of AMA (147018)	283 Direct			UO	-	UO	-		-	-	-	
0882	O/U Recovery of Franchise Fee / St. Grs. Rept. Tax (221149)	283 Direct	100.00%	100.00%	UO	(763)	UO	73,589	Yes	73,589	-	73,589	
0882	O/U Recovery of City Franchise Fee (221150)	283 Direct			UO	-	UO	-		-	-	-	
0882	Net O/U State GR Tax (221151)	283 Direct			UO	-	UO	-		-	-	-	
0882	Net O/U City Franchise Reclass (221155)	283 Direct	100.00%	100.00%	UO	(74,352)	UO	(73,589)	Yes	(73,589)	-	(73,589)	
0882	O/U Recovery of Franchise Fees & St. Grs. Rept. Tax	283 Direct			UO	(763)	UO	73,589	Yes	73,589	-	73,589	
0882	Inventory (263A) (137010, 137015)	190 Gas Storage	86.93%	86.93%	UO	5,918	UO	(345,350)	Yes	(345,350)	-	(345,350)	
0882	Regulatory Obligations (179015)	283 Direct	100.00%	100.00%	UO	(795)	UO	76,719	Yes	76,719	-	76,719	
0882	Regulatory Obligations (179022)	283 Direct	0.00%	0.00%	UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (179030)	283 Direct	75.76%	75.76%	UO	(6,753)	UO	651,304		651,304	-	651,304	
0882	Regulatory Obligations (179031)	283 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (179034)	283 Direct	77.55%	77.55%	UO	(1,448)	UO	139,639		139,639	-	139,639	
0882	Regulatory Obligations (179042)	283 Direct	100.00%	100.00%	UO	(9,522)	UO	918,396	Yes	918,396	-	918,396	
0882	Regulatory Obligations (179043)	283 Direct	55.25%	55.25%	UO	(13,079)	UO	763,267	Yes	763,267	-	763,267	
0882	Regulatory Obligations (179045)	283 Direct	100.00%	100.00%	UO	(7,516)	UO	438,610	Yes	438,610	-	438,610	
0882	Regulatory Obligations (179059)	283 Direct	100.00%	100.00%	UO	(2,300)	UO	134,237	Yes	134,237	-	134,237	
0882	Regulatory Obligations (179062)	283 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (179064)	283 Gross Salary	55.76%	55.76%	UO	(6,933)	UO	668,710		668,710	-	668,710	
0882	Regulatory Obligations (179066)	283 Direct	100.00%	100.00%	UO	(20,575)	UO	1,984,413	Yes	1,984,413	-	1,984,413	
0882	Regulatory Obligations (179079)	283 ARO			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (179087)	283 Direct	54.05%	54.05%	UO	7,596	UO	(440,922)		(440,922)	-	(440,922)	
0882	Regulatory Obligations (179100)	283 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (257010)	190 Net Plant	59.96%	59.96%	UO	416	UO	(40,113)		(40,113)	-	(40,113)	
0882	Regulatory Obligations (257022)	190 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (257032)	190 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (265180)	190 Direct	6.69%	6.69%	UO	458	UO	(44,204)	Yes	(44,204)	-	(44,204)	
0882	Regulatory Obligations (265192)	190 ARO			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (265193)	190 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations (265194)	190 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations Income Tax	283 Direct			UO	-	UO	-		-	-	-	
0882	Regulatory Obligations				UO	(60,493)	UO	5,250,057		5,250,057	-	5,250,057	
0882	Injuries & Damages (258010)	190 Direct	60.30%	60.30%	UO	874	UO	(84,301)	Yes	(84,301)	-	(84,301)	
0882	Injuries & Damages (258020)	190 Direct	33.35%	33.35%	UO	2,813	UO	(271,257)	Yes	(271,257)	-	(271,257)	
0882	Injuries & Damages (258030)	190 Customer Count	69.96%	69.96%	UO	1,075	UO	(103,713)	Yes	(103,713)	-	(103,713)	
0882	Injuries & Damages				UO	4,782	UO	(459,271)	Yes	(459,271)	-	(459,271)	
0882	Employee Benefits (232001) Accrued severance	190 Gross Salary	55.76%	55.76%	UO	-	UO	-		-	-	-	

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

Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Refund Method		Fed Benefit DSIT	Refund Method State	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) in Rate Base		Adjustments	Unprotected Regulatory Asset/(Liability) in Rate Base w/adjust	
					Federal	UO				Unprotected Regulatory Asset/(Liability) in Rate Base	Unprotected Regulatory Asset/(Liability) in Rate Base w/adjust			
0082	Employee Benefits (240060) Postretirement benefits	190 Gross Salary	55.75%		150,664	UO	1,546	UO	Yes	(149,117)	(2,241)	(149,117)	(149,117)	
0082	Employee Benefits (240060) Deferred compensation	190 Gross Salary	55.75%		(2,264)	UO	23	UO	Yes	(2,241)	(2,241)	(2,241)	(2,241)	
0082	Employee Benefits (259020) Accrued incentive compen	190 Gross Salary	55.75%		(28,673)	UO	284	UO	Yes	(28,379)	(28,379)	(28,379)	(28,379)	
0082	Employee Benefits (259021) Accrued SRP contributions	190 Gross Salary	55.75%		(19,405)	UO	199	UO	Yes	(19,205)	(19,205)	(19,205)	(19,205)	
0082	Employee Benefits (259040) Benefits Restoration	190 Gross Salary	55.75%		(16,935)	UO	174	UO	Yes	(16,762)	(16,762)	(16,762)	(16,762)	
0082	Employee Benefits (259041) Net retirement plan asset	190 Gross Salary	55.75%		-	UO	-	UO	Yes	-	-	(289,305)	(289,305)	
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.75%		(72,834)	UO	747	UO	Yes	(72,086)	(72,086)	1,648,243	1,648,243	
0082	Employee Benefits (265025) Deferred compensation	190 Gross Salary	55.75%		(6,190)	UO	64	UO	Yes	(6,106)	(6,106)	22,437	(49,649)	
0082	Employee Benefits (265030) Deferred compensation	190 Gross Salary	55.75%		-	UO	-	UO	Yes	-	-	-	(8,106)	
0082	Employee Benefits (Share-based incentive compensatio	190 Gross Salary	55.75%		(276,839)	UO	2,841	UO	Yes	(273,998)	(273,998)	2,620,065	(375,495)	
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.75%		(3,028,619)	UO	31,059	UO	Yes	(2,995,560)	(2,995,560)	(505,509)	(505,509)	
0082	Employee Benefits (259043) Postretirement benefits	190 Gross Salary	55.75%		(510,851)	UO	5,242	UO	Yes	(505,609)	(505,609)	-	-	
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.75%		-	UO	-	UO	Yes	-	-	-	-	
0082	Employee Benefits (298012) Benefit Minimum Liability	190 Gross Salary	55.75%		-	UO	-	UO	No	-	-	-	-	
0082	Employee Benefits				(4,113,274)		42,211			(4,071,063)	4,001,440	232,754		
0082	PP&E AFUDC DEBT	282 Net Plant	59.96%		67,862	UA	(1,143)	PSO	Yes	66,719	66,719	-	66,719	
0082	PP&E Casualty Loss	282 Direct	82.50%		981,308	UA	(16,532)	PSO	Yes	964,776	964,776	-	964,776	
0082	PP&E Depreciation	282 Net Plant	59.96%		84,101,359	PA	(1,416,861)	PSO	Yes	(1,416,861)	(1,416,861)	-	(1,416,861)	
0082	PP&E CIAC	282 Net Plant	59.96%		(7,243,908)	UA	122,039	PSO	Yes	(7,121,870)	(7,121,870)	-	(7,121,870)	
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%		2,605,980	UA	(43,903)	PSO	Yes	2,562,076	2,562,076	-	2,562,076	
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%		20,038,718	UA	(337,594)	PSO	Yes	19,701,125	19,701,125	-	19,701,125	
0082	PP&E ARO	282 ARO			-	UA	-	PSO	No	-	-	-	-	
0082	PP&E Self Developed Software	282 Net Plant	59.96%		1,474,389	UA	(24,839)	PSO	Yes	1,449,549	1,449,549	-	1,449,549	
0082	PP&E AFUDC Equity	282 Net Plant	59.96%		-	UA	-	PSO	No	-	-	-	-	
					102,023,707		(1,718,834)			16,205,514	16,205,514	-	16,205,514	
0082	OIU Recovery of EECR (184035)	190			-	UO	-	UO	No	-	-	-	-	
0082	Regulatory Obligations (269007)	190 Net Plant	59.96%		(276,600)	UO	4,697	UO	No	(274,103)	(274,103)	-	(274,103)	
0082	Regulatory Obligations (262010)	190 ARO			-	UO	-	UO	No	-	-	-	-	
0082	Other Temporary Differences	190			(276,300)	UO	4,697	UO		(274,103)	(274,103)	-	(274,103)	
0082	Net Operating Loss - Federal	190			-	UO	-	UO	No	-	-	-	-	
0082	Charitable Contribution Carryover	190			(86,946)	UO	-	UO	No	(86,946)	(86,946)	-	(86,946)	
0082	GBC Carryover	190			(86,946)	UO	-	UO		(86,946)	(86,946)	-	(86,946)	
0082	Carryover				(86,946)		-			(86,946)	(86,946)	-	(86,946)	
0082	Misc. Other	190			-	UO	-	UO		-	-	-	-	
0082	Misc. Other	282			-	UO	-	UO		-	-	-	-	
0082	Misc. Other	282			-	UO	-	UO		-	-	-	-	
0082	Misc. Other	283			-	UO	-	UO		-	-	-	-	
					103,328,065		(1,744,279)			17,482,418	4,001,440	19,050,015		
	Total Accumulated Deferred Income Taxes													

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	66,752	66,655	66,126	65,956	783,588
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													
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													
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