

**RAILROAD COMMISSION OF TEXAS**

<b>ADMINISTRATIVE 104.111 FILING</b>	<b>§</b>	<b>GAS UTILITIES DOCKET NO. _____</b>
<b>FOR CENTERPOINT ENERGY</b>	<b>§</b>	
<b>RESOURCES CORP., D/B/A</b>	<b>§</b>	
<b>CENTERPOINT ENERGY ENTEX AND</b>	<b>§</b>	
<b>CENTERPOINT ENERGY TEXAS GAS –</b>	<b>§</b>	
<b>HOUSTON DIVISION</b>	<b>§</b>	

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**Tab 1**

# **EXHIBIT A**

## **TARIFFS**

**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 AND HURRICANE SURCHARGE  
RATE SCHEDULE NO. TCJA/HS**

**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/HS returns to customers the Unprotected Excess Deferred Income Tax (EDIT) amounts not subject to the normalization provision of the Internal Revenue Code.

This rider is also for a Hurricane Surcharge (HS) incurred in 2017 for the recovery of restoration expenses incurred by the Company as a direct result of a Hurricane and not recoverable from any other source. These restoration expenses include insurance deductibles under the property damage and business interruption policies. Any refunds due to recovery of expense from insurance proceeds shall be refunded in accordance with Appendix 1.

**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 and HS 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 net refund. The net refund for year three includes the present value of the year four return component of the change in the Company's rate base.

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

**TRUE-UP**

Each subsequent Rider TCJA/HS application will include a true-up of the actual amounts refunded and/or surcharged 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-net refund amounts will be transferred to a regulatory asset or regulatory liability until that over- or under-net 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/HS, the Company shall file with the Railroad Commission (RRC) and Cities the TCJA/HS 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 AND HURRICANE SURCHARGE  
RATE SCHEDULE NO. TCJA/HS**

CenterPoint Energy  
Houston and Texas Coast Divisions  
Rider TCJA/HS Refund/Surcharge  
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) and Hurricane Harvey Amortization	\$(5,864,973)
2	True-up for Previous Unprotected EDIT and Hurricane Harvey Amortization	_____
3	Total Unprotected (EDIT) and Hurricane Harvey Amortization	<u>\$(5,864,973)</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)	\$(5,289,010)
9	General Service - Small (Line 3 * 5)	(385,692)
10	General Service - Large Volume (Line 3 * 6)	(190,271)
11	Total	<u>\$(5,864,973)</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>Net Refund</u>	
16	Residential (Line 8 * 12)	\$ (0.33)
17	General Service - Small (Line 9 * 13)	\$ (0.49)
18	General Service - Large Volume (Line 10 * 14)	\$ (8.92)

APPENDIX I

Tab 2

## **EXHIBIT B**

# **TCJA\_HS SCHEDULES AND WORKPAPERS**

**CenterPoint Energy  
Houston and Texas Coast Divisions  
Rider TCJA/HS Refund/Surcharge  
Effective January 1, 2020**

<u>Line</u> <u>No.</u>	<u>(A)</u> <u>Description</u>	<u>(B)</u> <u>Standard</u> <u>Service</u> <u>Amounts</u> <u>Year 2020</u>
1	Unprotected Excess Deferred Income Taxes (EDIT) and Hurricane Harvey Amortization	\$ (5,864,973)
2	True-up for Previous Unprotected EDIT and Hurricane Harvey Amortization	_____
3	Total Unprotected (EDIT) and Hurricane Harvey Amortization	<u>\$ (5,864,973)</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)	\$ (5,289,010)
9	General Service - Small (Line 3 * 5)	(385,692)
10	General Service - Large Volume (Line 3 * 6)	(190,271)
11	Total	<u>\$ (5,864,973)</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>Net Refund</u>		
16	Residential (Line 8 * 12)	\$ (0.33)
17	General Service - Small (Line 9 * 13)	\$ (0.49)
18	General Service - Large Volume (Line 10 * 14)	\$ (8.92)



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

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)	\$ (14,876,830)	\$ (7,438,415)	\$ -		
2	Regulatory Asset (Unprotected Other)	514,283	342,855	171,427	(1)		
3	Deferred Tax Asset on Reg Liability (PP&E Unprotected)	4,978,279	3,318,852	1,659,426	-		
4	Deferred Tax Liability on Reg Asset (Unprotected Other)	(86,836)	(57,890)	(28,945)	-		
5	Total Balances at December 31, 2017	\$ (16,909,519)	\$ (11,273,013)	\$ (5,636,507)	\$ (1)		
6	Adjusted December 31, 2017 Balances for Items in Rate Base	\$ (18,425,746)	\$ (12,283,831)	\$ (6,141,916)	\$ (1)		
7	Average Balances	\$ (15,354,768)	\$ (9,212,874)	\$ (3,070,959)	\$ (1)		
8	Net Change to Rate Base	\$ 3,070,958	\$ 6,141,914	\$ 6,141,915	\$ 3,070,958		
9	Pre-Tax Rate of Return	9.4311%	9.4311%	9.4311%	9.4311%		
10	Impact of Change to Rate Base on Revenue Requirement	\$ 289,625	\$ 579,250	\$ 579,250	\$ 289,625		
11	Cumulative Impact of Change to Rate Base on Revenue Requirement	\$ 289,625	\$ 868,875	\$ 1,448,125	\$ 1,737,750		
12	Impact on Expenses						
13	PP&E Unprotected Amortization	\$ (7,438,415)	\$ (7,438,415)	\$ (7,438,415)	\$ (7,438,415)		\$ (22,315,246)
14	Unprotected Other Amortization	171,428	171,428	171,428	171,428		514,284
15	Hurricane Harvey Amortization	1,129,990	1,129,990	1,129,990	1,129,990		3,389,970
16	Total Amortization of Unprotected EDIT and Harvey	\$ (6,136,997)	\$ (6,136,997)	\$ (6,136,997)	\$ (6,136,997)		
17	Interest Expense (Net Change to Rate Base x Weighted Cost of Debt)	\$ 83,816	\$ 251,447	\$ 419,078	\$ 502,894		
18	Federal Tax Rate	21%	21%	21%	21%		
19	Tax Credit due to Interest Expense	\$ (17,601)	\$ (52,804)	\$ (88,006)	\$ (105,608)		
20							
21							
22	<b>Total Impact on Expenses</b>	<b>(6,154,598)</b>	<b>(6,189,801)</b>	<b>(6,225,003)</b>	<b>(105,608)</b>		
23	Impact to Base Rate Revenues	\$ (5,864,973)	\$ (5,320,926)	\$ (4,776,878)	\$ 1,632,142		
24	True-up for Previous Unprotected EDIT and Hurricane Harvey Amortization						
25	Present Value of Year 4			1,588,779			
26							
27							
28							
29							
30	<b>Total Impact to Base Rate Revenues</b>	<b>(5,864,973)</b>	<b>(5,320,926)</b>	<b>(3,188,099)</b>	<b>(14,373,998)</b>		
31	Base Rate Revenue Allocation Factors per GUD No. 10567						
32	Residential	90.1796%	90.1796%	90.1796%	90.1796%		
33	General Service - Small	6.5762%	6.5762%	6.5762%	6.5762%		
34	General Service - Large Volume	3.2442%	3.2442%	3.2442%	3.2442%		
35	Total	100.0000%	100.0000%	100.0000%	100.0000%		
36	Impact to Revenues Allocated to Customer Classes						
37	Residential	\$ (5,289,010)	\$ (4,796,390)	\$ (2,875,015)	\$ (2,875,015)		
38	General Service - Small	(385,692)	(349,915)	(209,656)	(209,656)		
39	General Service - Large Volume	(190,271)	(172,621)	(103,428)	(103,428)		
40	Total	<u>(5,864,973)</u>	<u>(5,320,926)</u>	<u>(3,188,099)</u>	<u>(3,188,099)</u>		
41	Number of Bills (12 Months Ending June)						
42	Residential	15,979,716	15,979,716	15,979,716	15,979,716		
43	General Service - Small	783,588	783,588	783,588	783,588		
44	General Service - Large Volume	21,334	21,334	21,334	21,334		
45	Total	<u>16,784,638</u>	<u>16,784,638</u>	<u>16,784,638</u>	<u>16,784,638</u>		
46	Net Refund						
47	Residential	\$ (0.33)	\$ (0.30)	\$ (0.18)	\$ (0.18)		
48	General Service - Small	\$ (0.49)	\$ (0.45)	\$ (0.27)	\$ (0.27)		
49	General Service - Large Volume	\$ (8.92)	\$ (8.09)	\$ (4.85)	\$ (4.85)		
50							
51							
52							
53							

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

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			
Hurricane Harvey	\$ 3,504,822			\$ 1,168,274	\$ 1,168,274	\$ 1,168,274
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-ARAM	\$ (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	\$ 514,263	\$ (427,446)	\$ (66,836)	\$ (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			
Hurricane Harvey	\$ 3,389,969			\$ 1,129,990	\$ 1,129,990	\$ 1,129,990

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 DSJT	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		67,540	-	(774)	66,766
0082	Bad Debts (123015)	190 T07B01		99,922	-	(1,145)	98,777
	Bad Debts			469,039	-	(5,374)	463,665
0082	Over/Under Recovery of Gas Costs (221143)	283 T09G02		(9,969,273)	-	185,170	(9,804,103)
0082	O/U-Recovery-Gas Purch Cost Unbilled (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)
	Over/Under Recovery of Gas Costs			(2,666,608)	-	44,180	(2,622,428)
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 AMA (147018)	283 T09G02		-	-	-	-
0082	O/U Recovery of Franchise Fee / St. Grs. Rcpt. Tax (22	283 T05R38		-	-	-	-
0082	O/U Recovery of City Franchise Fee (221148)	283 T05R38		(95,845)	-	1,098	(94,747)
0082	O/U 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 (221155)	283 T05R38		95,845	-	(1,098)	94,747
	O/U Recovery of Franchise Fees & St. Grs. Rcpt. Tax			(95,845)	-	1,098	(94,747)
0082	Inventory (263A) (137010, 137015)	190 T08U01		520,113	-	(8,617)	511,496
	Inventory (263A)			520,113	-	(8,617)	511,496
0082	Regulatory Obligations (179015)	283 T09S02		(99,922)	-	1,145	(98,777)
0082	Regulatory Obligations (179022)	283 T09S04		(21,790)	-	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		(1,166,153)	-	13,706	(1,152,447)
0082	Regulatory Obligations (179043)	283 T09S07		(1,807,540)	-	29,847	(1,777,693)
0082	Regulatory Obligations (179045)	283 T09S04		(374,231)	-	9,514	(364,717)
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		(2,584,574)	-	29,615	(2,554,959)
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		(11,736)	-	194	(11,542)
0082	Regulatory Obligations (221138)	190 T10A03		-	-	-	-
0082	Regulatory Obligations (257010)	190 T10A05		87,132	-	(698)	86,433
0082	Regulatory Obligations (257022)	190 T10A01		-	-	-	-
0082	Regulatory Obligations (257032)	190 T10A05		860,280	-	(9,857)	850,423
0082	Regulatory Obligations (265190)	190 T10A05		-	-	-	-
0082	Regulatory Obligations (265182)	190 T10A04		-	-	-	-
0082	Regulatory Obligations (265180)	190 T10A04		-	-	-	-
0082	Regulatory Obligations (265165)	190 T10A01		-	-	-	-
0082	Regulatory Obligations (265194)	190 T10A01		-	-	-	-
0082	Regulatory Obligations Income Tax	283 T05R37		(7,372,865)	-	92,265	(7,280,600)
0082	Injuries & Damages (258010)	190 T05I01		182,089	-	(2,066)	180,003
0082	Injuries & Damages (258020)	190 T05I01		1,068,537	-	(12,129)	1,046,408
0082	Injuries & Damages (258030)	190 T05I01		193,082	-	(2,212)	190,869
	Injuries & Damages			1,433,708	-	(16,426)	1,417,282
0082	Employee Benefits (232001) Accrued severance	190 T05B48		-	-	-	-

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 DST	Total		
0082	Employee Benefits (240060) Postretirement benefits	190	T05B47	348,307	-	(3,991)	344,316		
0082	Employee Benefits (240060) Deferred compensation	190	T05B47	5,234	-	(60)	5,174		
0082	Employee Benefits (240080) Accrued incentive compens	190	T05S04	65,287	-	(759)	65,527		
0082	Employee Benefits (259020) Accrued SRP contributions	190	T05B01	44,860	-	(514)	44,346		
0082	Employee Benefits (259040) Benefits Restoration	190	T05B18	38,151	-	(449)	38,703		
0082	Employee Benefits (259041) Net retirement plan asset	190	T05B44	-	-	-	-		
0082	Employee Benefits (265020) Deferred compensation	190	T05D01	168,378	-	(1,929)	166,449		
0082	Employee Benefits (265025) 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	1,180,997	-	(13,532)	1,167,465		
0082	Employee Benefits (Medicare Subsidy)	190	T05B47	-	-	-	-		
0082	Employee Benefits (298012) Benefit Minimum Liability	190	T05B47	-	-	-	-		
0082	Employee Benefits	190	T05B47	9,503,153	-	(108,958)	9,400,195		
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		(43,016,678)	-	712,698	(42,303,980)		
0082	PP&E ARO	282		-	-	-	-		
0082	PP&E Self Developed Software	282		(3,165,038)	-	52,438	(3,112,599)		
0082	PP&E AFUDC Equity	282		-	-	-	-		
0082	PP&E	282		(218,440,815)	-	3,619,116	(214,821,699)		
0082	O/U Recovery of EECR (184035)	190	T06A21	-	-	-	-		
0082	Regulatory Obligations (269007)	190	T07R14	598,493	-	(9,916)	588,577		
0082	Regulatory Obligations (263010)	190	T01M04	-	-	-	-		
0082	Employee Benefits (263010) Accrual-Severance (LT)	190	T05B46	598,493	-	(9,916)	588,577		
0082	Other Temporary Differences	190		-	-	-	-		
0082	Net Operating Loss - Federal	190		-	-	-	-		
0082	Charitable Contribution Carryover	190		187,358	-	(661)	186,698		
0082	GBC Carryover	190		187,358	-	(661)	186,698		
0082	Carryover	190		-	-	-	-		
0082	Misc. Other	190		-	-	-	-		
0082	Misc. Other	282		-	-	-	-		
0082	Misc. Other	282		-	-	-	-		
0082	Misc. Other	283		-	-	-	-		
0082	Misc. Other	283		-	-	-	-		
<b>Total Accumulated Deferred Income Taxes</b>				(215,855,289)	-	3,606,706	(212,251,583)		

Refund Methods:  
Protected ARAM = FA  
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 DSIT	Refund Method State	Total	Unprotected Regulatory Asset/(Liability)	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) in Rate Base
0082	Bad Debts (123010)	190 Direct	36.83%	111,081	UO	(1,273)	UO	109,809	109,809	109,809	Yes	109,809
0082	Bad Debts (123040)	190 Direct	82.25%	55,549	UO	(637)	UO	54,912	54,912	54,912	Yes	54,912
0082	Bad Debts (123050)	190 Direct	100.00%	99,922	UO	(3,054)	UO	96,777	96,777	96,777	No	-
0082	Bad Debts (123015)	190 Direct		266,552	UO		UO	263,487	263,487	263,487	No	164,721
0082	Over/Under Recovery of Gas Costs (221143)	283 Direct	69.42%	(6,920,572)	UO	114,660	UO	(6,805,913)	(6,805,913)	(6,805,913)	Yes	(6,805,913)
0082	O/U-Recovery-Gas Purch Cost Unbilled (221144)	283 Direct	70.95%	9,486,366	UO	(157,470)	UO	9,329,216	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)	(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)		(1,795,626)
0082	O/U Recovery of State Gross Receipt Tax (147016)	283 Direct	100.00%	-	UO	-	UO	-	-	-	Yes	-
0082	O/U Recovery of City Franchise Fee (147017)	283 Direct	100.00%	(95,845)	UO	1,098	UO	(94,747)	(94,747)	(94,747)	Yes	(94,747)
0082	O/U Recovery of AMA (147018)	283 Direct		-	UO	-	UO	-	-	-		-
0082	O/U Recovery of Franchise Fee / St. Grs. Rcpt. Tax (221148)	283 Direct	100.00%	(95,845)	UO	1,098	UO	(94,747)	(94,747)	(94,747)	Yes	(94,747)
0082	O/U Recovery of City Franchise Fee (221149)	283 Direct		-	UO	-	UO	-	-	-		-
0082	O/U 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 Reclass (221155)	283 Direct		95,845	UO	(1,098)	UO	94,747	94,747	94,747	Yes	94,747
0082	O/U Recovery of Franchise Fees & St. Grs. Rcpt. Tax		100.00%	(95,845)	UO	1,098	UO	(94,747)	(94,747)	(94,747)	Yes	(94,747)
0082	Inventory (265A) (137010, 137015)	190 Gas Storage	86.93%	452,134	UO	(7,491)	UO	444,643	444,643	444,643	Yes	444,643
0082	Inventory (265A)			452,134		(7,491)		444,643	444,643	444,643		444,643
0082	Regulatory Obligations (179015)	283 Direct	100.00%	(99,922)	UO	1,145	UO	(98,777)	(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)	(838,563)	Yes	(838,563)
0082	Regulatory Obligations (179031)	283 Direct		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (179034)	283 Direct	77.55%	(181,871)	UO	2,084	UO	(179,787)	(179,787)	(179,787)	Yes	(179,787)
0082	Regulatory Obligations (179042)	283 Direct	100.00%	(1,186,153)	UO	13,706	UO	(1,182,447)	(1,182,447)	(1,182,447)	Yes	(1,182,447)
0082	Regulatory Obligations (179043)	283 Direct	55.28%	(999,273)	UO	16,556	UO	(982,717)	(982,717)	(982,717)	Yes	(982,717)
0082	Regulatory Obligations (179045)	283 Direct	100.00%	(974,231)	UO	9,514	UO	(964,717)	(964,717)	(964,717)	Yes	(964,717)
0082	Regulatory Obligations (179069)	283 Direct	100.00%	(175,743)	UO	2,912	UO	(172,831)	(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	9,980	UO	(860,974)	(860,974)	(860,974)	Yes	(860,974)
0082	Regulatory Obligations (179068)	283 Direct	100.00%	(2,584,574)	UO	29,615	UO	(2,554,959)	(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	567,693	Yes	567,693
0082	Regulatory Obligations (179100)	283 Direct	0.00%	-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (221138)	190 Direct		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (257010)	190 Net Plant	59.96%	52,244	UO	(599)	UO	51,646	51,646	51,646	Yes	51,646
0082	Regulatory Obligations (257022)	190 Direct		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (257032)	190 Direct	6.69%	57,574	UO	(660)	UO	56,914	56,914	56,914	Yes	56,914
0082	Regulatory Obligations (265190)	190 ARO		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (265192)	190 Direct		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (265183)	190 Direct		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (265194)	190 Direct		-	UO	-	UO	-	-	-		-
0082	Regulatory Obligations (265194)	283 Direct		(6,843,927)	UO	84,407	UO	(6,759,519)	(6,759,519)	(6,759,519)	Yes	(6,759,519)
0082	Injuries & Damages (258010)	190 Direct	60.30%	109,797	UO	(1,258)	UO	108,539	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	349,246	Yes	349,246
0082	Injuries & Damages (258030)	190 Customer Count	69.96%	135,090	UO	(1,548)	UO	133,532	133,532	133,532	Yes	133,532
0082	Injuries & Damages			598,171		(6,854)		591,317	591,317	591,317		591,317
0082	Employee Benefits (232001) Accrued severance	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-		-

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 DSIT	Refund 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/adjust
0082	Employee Benefits (240060) Postretirement benefits	190 Gross Salary	55.76%	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%	55.76%	2,918	UO	(33)	UO	2,885	2,885	Yes	2,885	-	2,885
0082	Employee Benefits (240080) Accrued incentive compent	190 Gross Salary	55.76%	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%	55.76%	25,014	UO	(287)	UO	24,727	24,727	Yes	24,727	-	24,727
0082	Employee Benefits (259021) Accrued SRP contributions	190 Gross Salary	55.76%	55.76%	21,851	UO	(250)	UO	21,581	21,581	Yes	21,581	-	21,581
0082	Employee Benefits (259040) Benefits Restoration	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	366,209	366,209
0082	Employee Benefits (259041) Net retirement plan asset	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	(2,086,384)	(2,086,384)
0082	Employee Benefits (259020) Deferred compensation	190 Gross Salary	55.76%	55.76%	93,888	UO	(1,076)	UO	92,812	92,812	Yes	92,812	-	92,812
0082	Employee Benefits (259025) Deferred compensation	190 Gross Salary	55.76%	55.76%	10,558	UO	(121)	UO	10,437	10,437	Yes	10,437	-	10,437
0082	Employee Benefits (259030) Deferred compensation	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	-	-
0082	Employee Benefits (Share-based incentive compensatio	190 Gross Salary	55.76%	55.76%	356,865	UO	(4,089)	UO	352,777	352,777	Yes	352,777	-	352,777
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	55.76%	3,901,529	UO	(44,704)	UO	3,856,824	3,856,824	Yes	3,856,824	(3,381,514)	475,310
0082	Employee Benefits (259043) Postretirement benefits	190 Gross Salary	55.76%	55.76%	658,524	UO	(7,545)	UO	650,978	650,978	Yes	650,978	-	650,978
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	-	-
0082	Employee Benefits (298012) Benefit Minimum Liability	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	-	-
0082	Employee Benefits				5,302,304		(60,755)		5,241,549	5,241,549		4,852,235	(5,131,654)	(279,419)
0082	PP&E - AFUDC DEBT	282 Net Plant	59.96%	59.96%	(87,348)	UA	1,447	PSO	(85,901)	(85,901)	Yes	(85,901)	-	(85,901)
0082	PP&E - Capitalization Loss	282 Direct	59.96%	59.96%	(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%	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%	59.96%	9,323,984	UA	(154,479)	PSO	9,169,504	9,169,504	Yes	9,169,504	-	9,169,504
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%	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%	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	59.96%	59.96%	-	UA	-	PSO	-	-	No	-	-	-
0082	PP&E Self Developed Software	282 Net Plant	59.96%	59.96%	(1,897,757)	UA	31,442	PSO	(1,866,315)	(1,866,315)	Yes	(1,866,315)	-	(1,866,315)
0082	PP&E AFUDC Equity	282 Net Plant	59.96%	59.96%	(131,322,204)	UA	2,175,739	PSO	(129,146,464)	(129,146,464)	No	(129,146,464)	-	(129,146,464)
0082	O/U Recovery of EEGR (184035)	190			-	UO	-	UO	-	-	No	-	-	-
0082	Regulatory Obligations (269007)	190			358,856	UO	(5,945)	UO	352,911	352,911	No	352,911	-	352,911
0082	Regulatory Obligations (262010)	190 ARO			-	UO	-	UO	-	-	No	-	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190			-	UO	-	UO	-	-	No	-	-	-
0082	Other Temporary Differences				358,856		(5,945)		352,911	352,911		352,911	-	352,911
0082	Net Operating Loss - Federal	190			-	UO	-	UO	-	-	No	-	-	-
0082	Charitable Contribution Carryover	190			112,340	UO	(396)	UO	111,944	111,944	No	111,944	-	111,944
0082	GBC Carryover	190			-	UO	-	UO	-	-	No	-	-	-
0082	Carryover				112,340		(396)		111,944	111,944		111,944	-	111,944
0082	Misc. Other	190			-	UO	-	UO	-	-	No	-	-	-
0082	Misc. Other	282			-	UO	-	UO	-	-	No	-	-	-
0082	Misc. Other	282			-	UO	-	UO	-	-	No	-	-	-
0082	Misc. Other	283			-	UO	-	UO	-	-	No	-	-	-
0082	Misc. Other				-	UO	-	UO	-	-	No	-	-	-
<b>Total Accumulated Deferred Income Taxes</b>														
<b>(132,997,496)</b>														
<b>2,207,001</b>														
<b>(130,790,495)</b>														
<b>(22,539,584)</b>														
<b>(19,405,978)</b>														
<b>(5,131,654)</b>														
<b>(24,537,632)</b>														

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	TOTAL	Federal	State	Fed Benefit DSIT	Total
0882	Bad Debts (123010)	190 T07B01	(233,949)	-	-	2,401	(231,548)
0882	Bad Debts (123040)	190 T07B01	-	-	-	-	-
0882	Bad Debts (123050)	190 T07B01	(62,395)	-	-	538	(61,857)
0882	Bad Debts (123015)	190 T07B01	(77,514)	-	-	795	(76,719)
	Bad Debts		(363,858)	-	-	3,734	(360,124)
0882	Over/Under Recovery of Gas Costs (221143)	283 T09G02	7,745,241	-	-	(130,485)	7,614,756
0882	O/U Recovery-Gas Purch Cost Unbilled (221144)	283 T09G02	(10,387,873)	-	-	175,005	(10,212,868)
0882	Over/Under Recovery of Gas Costs (221146)	283 T09G02	4,714,349	-	-	(79,423)	4,634,926
	Over/Under Recovery of Gas Costs		2,071,718	-	-	(34,902)	2,036,815
0882	O/U Recovery of State Gross Receipt Tax (147016)	283 T05R38	-	-	-	-	-
0882	O/U Recovery of City Franchise Fee (147017)	283 T05R38	74,352	-	-	(763)	73,589
0882	O/U Recovery of AMA (147018)	283 T09G02	-	-	-	-	-
0882	O/U Recovery of Franchise Fee / St. Grs. Rcpt. Tax (22	283 T05R38	-	-	-	-	-
0882	O/U Recovery of City Franchise Fee (221149)	283 T05R38	74,352	-	-	(763)	73,589
0882	O/U Recovery of State Gross Receipt Tax (221151)	283 T05R38	-	-	-	-	-
0882	Net O/U State GR Tax (221154)	283 T05R38	-	-	-	-	-
0882	Net O/U City Franchise Receipts (221155)	283 T05R38	(74,352)	-	-	763	(73,589)
	O/U Recovery of Franchise Fees & St. Grs. Rcpt. Tax		74,352	-	-	(763)	73,589
0882	Inventory (263A) (137010, 137015)	190 T08U01	(404,082)	-	-	6,808	(397,274)
	Inventory (263A)		(404,082)	-	-	6,808	(397,274)
0882	Regulatory Obligations (179015)	283 T09S02	77,514	-	-	(795)	76,719
0882	Regulatory Obligations (179022)	283 T09S04	16,929	-	-	(285)	16,643
0882	Regulatory Obligations (179030)	283 T09S05	868,551	-	-	(8,913)	859,638
0882	Regulatory Obligations (179031)	283 T09S01	-	-	-	-	-
0882	Regulatory Obligations (179034)	283 T09S05	181,933	-	-	(1,987)	180,066
0882	Regulatory Obligations (179042)	283 T09S06	927,918	-	-	(9,522)	918,386
0882	Regulatory Obligations (179043)	283 T09S07	1,404,298	-	-	(23,658)	1,380,640
0882	Regulatory Obligations (179045)	283 T09S04	446,126	-	-	(7,516)	438,610
0882	Regulatory Obligations (179059)	283 T09S04	136,537	-	-	(2,300)	134,237
0882	Regulatory Obligations (179062)	283 T09S04	-	-	-	-	-
0882	Regulatory Obligations (179064)	283 T09S06	1,211,700	-	-	(12,435)	1,199,265
0882	Regulatory Obligations (179068)	283 T09S06	2,004,989	-	-	(20,575)	1,984,413
0882	Regulatory Obligations (179079)	283 T09S08	-	-	-	-	-
0882	Regulatory Obligations (179087)	283 T09S07	(829,360)	-	-	13,972	(815,387)
0882	Regulatory Obligations (179100)	283 T09S04	9,118	-	-	(154)	8,965
0882	Regulatory Obligations (221138)	190 T10A03	-	-	-	-	-
0882	Regulatory Obligations (257010)	190 T10A05	(67,593)	-	-	694	(66,899)
0882	Regulatory Obligations (257022)	190 T10A01	-	-	-	-	-
0882	Regulatory Obligations (257032)	190 T10A05	(667,364)	-	-	6,849	(660,516)
0882	Regulatory Obligations (265190)	190 T10A01	-	-	-	-	-
0882	Regulatory Obligations (265192)	190 T10A04	-	-	-	-	-
0882	Regulatory Obligations (265194)	190 T10A01	-	-	-	-	-
0882	Regulatory Obligations (265195)	190 T10A01	-	-	-	-	-
0882	Regulatory Obligations (265196)	190 T10A01	-	-	-	-	-
0882	Regulatory Obligations (265194)	283 T05R37	5,721,297	-	-	(66,507)	5,654,791
	Regulatory Obligations		(141,256)	-	-	1,450	(139,807)
0882	Injuries & Damages (258010)	190 T05I01	(821,162)	-	-	8,427	(812,735)
0882	Injuries & Damages (258020)	190 T05I01	(149,783)	-	-	1,537	(148,246)
0882	Injuries & Damages (258030)	190 T05I01	(1,112,202)	-	-	11,414	(1,100,788)
	Injuries & Damages		-	-	-	-	-
0882	Employee Benefits (232001) Accrued severance	190 T05B48	-	-	-	-	-

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 DST	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 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 (265020) Deferred compensation	190	T05D01	(14,688)	-	151	(14,537)
0082	Employee Benefits (265025) Deferred compensation	190	T05D01	-	-	-	-
0082	Employee Benefits (265030) Deferred compensation	190	T05D01	-	-	-	-
0082	Employee Benefits (Share-based incentive compensatio	190	T05B46	(496,483)	-	5,095	(491,389)
0082	Employee Benefits (259042) Postretirement benefits	190	T05B47	(5,427,940)	-	55,702	(5,372,238)
0082	Employee Benefits (259043) Postretirement benefits	190	T05B47	(915,161)	-	9,402	(906,759)
0082	Employee Benefits (Medicare Subsidy)	190	T05B47	-	-	-	-
0082	Employee Benefits (298012) Benefit Minimum Liability	190	T05B47	-	-	-	-
	Employee Benefits			(7,376,748)	-	75,701	(7,301,046)
0082	PP&E-AFUDC DEBT	282		113,179	-	(1,907)	111,272
0082	PP&E Casualty Loss	282		1,188,464	-	(20,039)	1,168,425
0082	PP&E (Depreciation)	282		140,262,440	-	(2,363,011)	137,899,429
0082	PP&E (CHAC)	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		-	-	-	-
	PP&E			169,709,142	-	(2,859,101)	166,850,041
0082	O/U Recovery of EECR (184035)	190	T06A21	-	-	-	-
0082	Regulatory Obligations (269007)	190	T07R14	(464,976)	-	7,833	(457,143)
0082	Regulatory Obligations (262010)	190	T01M04	-	-	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190	T05B46	-	-	-	-
	Other Temporary Differences			(464,976)	-	7,833	(457,143)
0082	Net Operating Loss - Federal	190		-	-	-	-
0082	Charitable Contribution Carryover	190		(145,006)	-	-	(145,006)
0082	GEC Carryover	190		-	-	-	-
	Carryover			(145,006)	-	-	(145,006)
0082	Misc. Other	190		-	-	-	-
0082	Misc. Other	282		-	-	-	-
0082	Misc. Other	282		-	-	-	-
0082	Misc. Other	283		-	-	-	-
	Total Accumulated Deferred Income Taxes			(167,709,639)	-	(2,855,784)	(164,853,853)

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

Houston and Texas Coast													
Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Federal	Refund Method	Fed Benefit DSIT	Refund Method	Total	Unprotected Regulatory Asset/(Liability) Rate Base	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) Rate Base	Unprotected Regulatory Asset/(Liability) Rate Base w/adjusts
0082	Bad Debts (123010)	190 Direct		36.83%	(86,172)	UO	684	UO	(85,287)	(85,287)	Yes	(85,287)	(85,287)
0082	Bad Debts (123040)	190 Direct		82.25%	(43,092)	UO	442	UO	(42,650)	(42,650)	Yes	(42,650)	(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)	(127,937)
0082	Over/Under Recovery of Gas Costs (221143)	283 Direct		69.42%	5,376,671	UO	(90,581)	UO	5,286,090	5,286,090	Yes	5,286,090	5,286,090
0082	O/U Recovery-Gas Purch Cost Unbilled (221144)	283 Direct		70.95%	(7,370,081)	UO	124,164	UO	(7,245,916)	(7,245,916)	Yes	(7,245,916)	(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	3,354,473
0082	Over/Under Recovery of Gas Costs				1,418,545		(23,898)		1,394,646	1,394,646		1,394,646	1,394,646
0082	O/U Recovery of State Gross Receipt Tax (147016)	283 Direct		100.00%	-	UO	(763)	UO	73,589	73,589	Yes	73,589	73,589
0082	O/U Recovery of City Franchise Fee (147017)	283 Direct			74,352	UO	-	UO	-	-		-	-
0082	O/U Recovery of AMA (147018)	283 Direct			-	UO	-	UO	-	-		-	-
0082	O/U Recovery of Franchise Fee / St. Grs. Rcpt. Tax (221149)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589	Yes	73,589	73,589
0082	O/U Recovery of State Franchise Fee (221148)	283 Direct			-	UO	-	UO	-	-		-	-
0082	O/U Recovery of State Gross Receipt Tax (221151)	283 Direct			-	UO	-	UO	-	-		-	-
0082	Net O/U State GR Tax (221154)	283 Direct			(74,352)	UO	763	UO	(73,589)	(73,589)	Yes	(73,589)	(73,589)
0082	Net O/U City Franchise Reclass (221155)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589		73,589	73,589
0082	O/U Recovery of Franchise Fees & St. Grs. Rcpt. Tax				-		-		-	-		-	-
0082	Inventory (263A) (137010, 137015)	190 Gas Storage		86.93%	(351,268)	UO	5,918	UO	(345,350)	(345,350)	Yes	(345,350)	(345,350)
0082	Inventory (263A)				(351,268)		5,918		(345,350)	(345,350)		(345,350)	(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 (179031)	283 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (179034)	283 Direct		77.55%	141,067	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	918,396
0082	Regulatory Obligations (179043)	283 Direct		55.28%	776,347	UO	(13,079)	UO	763,267	763,267	Yes	763,267	763,267
0082	Regulatory Obligations (179045)	283 Direct		100.00%	446,126	UO	(7,516)	UO	438,610	438,610	Yes	438,610	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			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (179064)	283 Gross Salary		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			(448,478)	UO	-	UO	(440,922)	(440,922)		-	-
0082	Regulatory Obligations (179087)	283 Direct		54.08%	-	UO	7,556	UO	-	-		-	-
0082	Regulatory Obligations (179100)	283 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (221138)	190 Direct		0.00%	-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (257010)	190 Net Plant		59.96%	(40,529)	UO	416	UO	(40,113)	(40,113)		-	-
0082	Regulatory Obligations (257022)	190 Direct			(44,663)	UO	-	UO	(44,204)	(44,204)	Yes	(44,204)	(44,204)
0082	Regulatory Obligations (257032)	190 Direct		6.69%	-	UO	458	UO	-	-		-	-
0082	Regulatory Obligations (265190)	190 ARO			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (265192)	190 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (265193)	190 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (265194)	190 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (265194)	190 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations Income Tax				-		-		-	-		-	-
0082	Regulatory Obligations				5,310,550		(60,493)		5,250,057	5,250,057		2,076,069	2,076,069
0082	Injuries & Damages (258010)	190 Direct		60.30%	(85,175)	UO	874	UO	(84,301)	(84,301)	Yes	(84,301)	(84,301)
0082	Injuries & Damages (258020)	190 Direct		33.38%	(274,069)	UO	2,813	UO	(271,257)	(271,257)	Yes	(271,257)	(271,257)
0082	Injuries & Damages (258030)	190 Customer Count		69.96%	(104,789)	UO	1,075	UO	(103,713)	(103,713)	Yes	(103,713)	(103,713)
0082	Injuries & Damages				(464,033)		4,762		(459,271)	(459,271)		(459,271)	(459,271)
0082	Employee Benefits (232001) Accrued severance	190 Gross Salary		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 Percentage	Refund Method	Federal	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%	UO	(150,664)	UO	(150,664)	1,546	UO	UO	(149,117)	Yes	(149,117)		(149,117)	
0082	Employee Benefits (240060) Deferred compensation	190 Gross Salary	55.76%	UO	(2,264)	UO	(2,264)	23	UO	UO	(2,241)	Yes	(2,241)		(2,241)	
0082	Employee Benefits (240080) Accrued incentive component	190 Gross Salary	55.76%	UO	(28,673)	UO	(28,673)	294	UO	UO	(28,379)	Yes	(28,379)		(28,379)	
0082	Employee Benefits (259020) Accrued SRP contributions	190 Gross Salary	55.76%	UO	(19,405)	UO	(19,405)	199	UO	UO	(19,205)	Yes	(19,205)		(19,205)	
0082	Employee Benefits (259021) Accrued SRP contributions	190 Gross Salary	55.76%	UO	(16,935)	UO	(16,935)	174	UO	UO	(16,762)	Yes	(16,762)		(16,762)	
0082	Employee Benefits (259040) Benefits Restoration	190 Gross Salary	55.76%	UO	-	UO	-	-	UO	UO	-	Yes	-	(289,305)	(289,305)	
0082	Employee Benefits (259041) Net retirement plan asset	190 Gross Salary	55.76%	UO	-	UO	-	-	UO	UO	-	Yes	-	1,649,243	1,649,243	
0082	Employee Benefits (259020) Deferred compensation	190 Gross Salary	55.76%	UO	(72,834)	UO	(72,834)	747	UO	UO	(72,086)	Yes	(72,086)		(72,086)	
0082	Employee Benefits (259025) Deferred compensation	190 Gross Salary	55.76%	UO	(8,190)	UO	(8,190)	84	UO	UO	(8,106)	Yes	(8,106)		(8,106)	
0082	Employee Benefits (265030) Deferred compensation	190 Gross Salary	55.76%	UO	-	UO	-	-	UO	UO	-	Yes	-			
0082	Employee Benefits (Share-based incentive compensation)	190 Gross Salary	55.76%	UO	(276,839)	UO	(276,839)	2,841	UO	UO	(273,998)	Yes	(273,998)		(273,998)	
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	UO	(3,026,619)	UO	(3,026,619)	31,059	UO	UO	(2,995,560)	Yes	(2,995,560)		(2,995,560)	
0082	Employee Benefits (259043) Postretirement benefits	190 Gross Salary	55.76%	UO	(510,851)	UO	(510,851)	5,242	UO	UO	(505,609)	Yes	(505,609)		(505,609)	
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.76%	UO	-	UO	-	-	UO	UO	-	Yes	-			
0082	Employee Benefits (298012) Benefit Minimum Liability	190 Gross Salary	55.76%	UO	-	UO	-	-	UO	UO	-	Yes	-			
0082	Employee Benefits				(4,113,274)		(4,113,274)	42,211			(4,071,063)		(4,071,063)	4,001,440	232,754	
0082	PP&E - AFUDC DEBT	282 Net Plant	59.96%	UA	67,862	UA	67,862	(1,143)	PSO	PSO	66,719	Yes	66,719		66,719	
0082	PP&E - Casualty Loss	282 Direct	82.50%	UA	981,308	UA	981,308	(16,532)	PSO	PSO	964,776	Yes	964,776		964,776	
0082	PP&E (Depreciation)	282 Net Plant	59.96%	PA	84,101,359	PA	84,101,359	(1,416,861)	PSO	PSO	82,684,498	Yes	82,684,498		(1,416,861)	
0082	PP&E (CIAC)	282 Net Plant	59.96%	UA	(7,243,908)	UA	(7,243,908)	122,039	PSO	PSO	(7,121,870)	Yes	(7,121,870)		(7,121,870)	
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%	UA	2,605,960	UA	2,605,960	(43,903)	PSO	PSO	2,562,076	Yes	2,562,076		2,562,076	
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%	UA	20,038,718	UA	20,038,718	(337,594)	PSO	PSO	19,701,125	Yes	19,701,125		19,701,125	
0082	PP&E ARO	282 ARO	59.96%	UA	-	UA	-	(24,839)	PSO	PSO	-	No	-		-	
0082	PP&E Self Developed Software	282 Net Plant	59.96%	UA	1,474,369	UA	1,474,369	(24,839)	PSO	PSO	1,449,549	Yes	1,449,549		1,449,549	
0082	PP&E AFUDC Equity	282 Net Plant	59.96%	UA	-	UA	-	(1,718,834)	PSO	PSO	-	No	-		-	
0082	PP&E				102,025,707		102,025,707				100,306,873		100,306,873	4,001,440	16,205,514	
0082	O/U Recovery of EEGR (184035)	190			-		-				-		-		-	
0082	Regulatory Obligations (269007)	190			(278,800)	UO	(278,800)		UO	UO	(274,103)	No	(274,103)			
0082	Regulatory Obligations (262010)	190 ARO			-	UO	-	4,697	UO	UO	(274,103)	No	(274,103)			
0082	Employee Benefits (263010) Accrual-Severance (LT)	190			-	UO	-		UO	UO	(274,103)	No	(274,103)			
0082	Other Temporary Differences				(278,800)		(278,800)	4,697			(274,103)		(274,103)			
0082	Net Operating Loss - Federal	190			-	UO	-		UO	UO	(86,946)	No	(86,946)			
0082	Charitable Contribution Carryover	190			(86,946)	UO	(86,946)		UO	UO	(86,946)	No	(86,946)			
0082	GBC Carryover	190			-	UO	-		UO	UO	(86,946)	No	(86,946)			
0082	Carryover				(86,946)		(86,946)				(86,946)		(86,946)			
0082	Misc. Other	190			-	UO	-		UO	UO	-		-			
0082	Misc. Other	282			-	UO	-		UO	UO	-		-			
0082	Misc. Other	282			-	UO	-		UO	UO	-		-			
0082	Misc. Other	283			-	UO	-		UO	UO	-		-			
0082	Misc. Other				-		-				-		-			
	Total Accumulated Deferred Income Taxes				103,328,055		103,328,055	(1,744,279)			101,583,777		101,583,777	4,001,440	19,050,015	

Refund Methods:  
Protected AFAM = PA  
Unprotected AFAM = 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  
Hurricane Harvey Expenses**

DocumentNo	Type	Postng Date	Entry Date	PK	Amt in loc.cur.	Cost Ctr	Profit Ctr	C
					2,744,116.59		1127159	
					760,705.69		1127244	
					3,504,822.28			

\$ 3,504,822.28

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	66,855	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	21,037	
03 Com - Large	30	30	30	28	28	28	24	24	19	19	19	18	
04 Ind - Small	1,353,763	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													
04 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													
04 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:

<b>Residential</b>	<b>General Service - Small</b>	<b>General Service - Large</b>
90.1796%	6.5762%	3.2442%

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

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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 net refund in the amount of \$14,373,998 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 and restoration expenses incurred by the Company as a direct result of a Hurricane. This net 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 net refund being made by the Company pursuant to Section 104.111 of the Texas Utilities Code.

\_\_\_\_\_  
Consenting Party

By: \_\_\_\_\_  
Representative

\_\_\_\_\_  
Date