

RAILROAD COMMISSION OF TEXAS

ADMINISTRATIVE 104.111	§	
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	§	

TABLE OF CONTENTS

	<u>TAB</u>
Exhibit A - Tariff Rate Schedule No. TCJA/HC	1
Exhibit B – TCJA_HC Schedules and Workpapers	2
Exhibit C – Consent Form for Railroad Commission of Texas	3

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 AND HURRICANE COSTS REFUND
RATE SCHEDULE NO. TCJA/HC**

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

This rider also includes expenses incurred in 2017 by the Company as a direct result of Hurricane Harvey (Harvey Costs or “HC”). 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 HC 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/HC 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-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/HC, the Company shall file with the Railroad Commission (RRC) and Cities the TCJA/HC 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 AND HURRICANE COSTS REFUND
RATE SCHEDULE NO. TCJA/HC**

CenterPoint Energy
Houston and Texas Coast Divisions
Rider TCJA/HC
Effective January 1, 2020

<u>Line 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	\$ (6,592,426)
2	True-up for Previous Unprotected EDIT and Hurricane Harvey Amortization	_____
3	Total Unprotected (EDIT) and Hurricane Harvey Amortization	<u>\$ (6,592,426)</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)	\$ (5,945,024)
9	General Service - Small (Line 3 * 5)	(433,531)
10	General Service - Large Volume (Line 3 * 6)	(213,871)
11	Total	<u>\$ (6,592,426)</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)	\$ (0.37)
17	General Service - Small (Line 9 * 13)	\$ (0.55)
18	General Service - Large Volume (Line 10 * 14)	\$ (10.02)

Tab 2

EXHIBIT B

**TCJA_HC SCHEDULES AND
WORKPAPERS**

**CenterPoint Energy
Houston and Texas Coast Divisions
Rider TCJA/HC
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) and Hurricane Harvey Amortization	\$ (6,592,426)
2	True-up for Previous Unprotected EDIT and Hurricane Harvey Amortization	_____
3	Total Unprotected (EDIT) and Hurricane Harvey Amortization	<u>\$ (6,592,426)</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)	\$ (5,945,024)
9	General Service - Small (Line 3 * 5)	(433,531)
10	General Service - Large Volume (Line 3 * 6)	<u>(213,871)</u>
11	Total	<u>\$ (6,592,426)</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>Net Refund</u>	
16	Residential (Line 8 * 12)	\$ (0.37)
17	General Service - Small (Line 9 * 13)	\$ (0.55)
18	General Service - Large Volume (Line 10 * 14)	\$ (10.02)

APPENDIX 1

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

		Standard Service Amounts					
Line No.	Regulatory Asset (Liability) Balance	Year 1 - 2020	Year 2 - 2021	Year 3 - 2022	Year 4 - 2023	Total	
1	Regulatory Liability (PP&E Unprotected)	\$ (22,315,246)	\$ (14,676,630)	\$ (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	\$ (15,354,788)	\$ (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%	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)	\$ (22,315,245)	
14	Unprotected Other Amortization	171,428	171,428	171,428	171,428	514,284	
15	Hurricane Harvey Amortization	402,537	402,537	402,537	402,537	1,207,611	
16	Total Amortization of Unprotected EDIT and Harvey	\$ (6,864,450)	\$ (6,864,450)	\$ (6,864,450)	\$ (6,864,450)		
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	Total Impact on Expenses	(6,882,051)	(6,917,254)	(6,952,456)	(105,608)		
23							
24	Impact to Base Rate Revenues	\$ (6,592,426)	\$ (6,048,379)	\$ (5,504,331)	\$ 1,632,142		
25							
26	True-up for Previous Unprotected EDIT and Hurricane Harvey Amortization						
27	Present Value of Year 4			1,588,779			
28							
29							
30	Total Impact to Base Rate Revenues	(6,592,426)	(6,048,379)	(3,915,552)	(16,556,357)		
31							
32	Base Rate Revenue Allocation Factors per GUID No. 10567						
33	Residential	90.1796%	90.1796%	90.1796%	90.1796%		
34	General Service - Small	6.5762%	6.5762%	6.5762%	6.5762%		
35	General Service - Large Volume	3.2442%	3.2442%	3.2442%	3.2442%		
36	Total	100.0000%	100.0000%	100.0000%	100.0000%		
37	Impact to Revenues Allocated to Customer Classes						
38	Residential	\$ (5,945,024)	\$ (5,454,404)	\$ (3,531,029)	\$ (3,531,029)		
39	General Service - Small	(433,531)	(397,753)	(257,495)	(257,495)		
40	General Service - Large Volume	(213,871)	(196,222)	(127,028)	(127,028)		
41	Total	(6,592,426)	(6,048,379)	(3,915,552)	(3,915,552)		
42							
43	Number of Bills (12 Months Ending June)						
44	Residential	15,979,716	15,979,716	15,979,716	15,979,716		
45	General Service - Small	783,588	783,588	783,588	783,588		
46	General Service - Large Volume	21,334	21,334	21,334	21,334		
47	Total	16,784,638	16,784,638	16,784,638	16,784,638		
48							
49	Net Refund	(0.37)	(0.34)	(0.34)	(0.22)		
50	Residential	(0.55)	(0.51)	(0.51)	(0.33)		
51	General Service - Small	(10.02)	(9.20)	(9.20)	(5.95)		
52	General Service - Large Volume						
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	\$ 1,248,524			\$ 416,175	\$ 416,175	\$ 416,175
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			
Hurricane Harvey	\$ 1,207,610			\$ 402,537	\$ 402,537	\$ 402,537

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	Fed Benefit DSIT	Total
0082	Bad Debts (123010)	190	T07B01	301,577	-	298,121
0082	Bad Debts (123040)	190	T07B01	-	(3,456)	-
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)	165,170	(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	(6,068,065)	100,535	(5,967,531)
	Over/Under Recovery of Gas Costs			(2,666,606)	44,180	(2,622,426)
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. Rpt. Tax (22	283	T05R38	-	-	-
0082	O/U Recovery of City Franchise Fee (221149)	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 Reclaim (221155)	283	T05R38	95,845	(1,098)	94,747
0082	O/U Recovery of Franchise Fees & St. Grs. Rpt. 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	(1,196,153)	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	(674,231)	9,514	(664,717)
0082	Regulatory Obligations (179059)	283	T09S04	(175,743)	2,912	(172,831)
0082	Regulatory Obligations (179062)	283	T09S04	-	-	-
0082	Regulatory Obligations (179064)	283	T09S06	(1,561,986)	17,887	(1,544,071)
0082	Regulatory Obligations (179066)	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	(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			-	-	-
0082	Regulatory Obligations	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	1,056,537	(12,129)	1,044,408
0082	Injuries & Damages (256030)	190	T05I01	193,082	(2,212)	190,869
	Injuries & Damages			1,433,708	(16,428)	1,417,280
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 DSIT	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 compenit	190	T05S04	66,287	-	(799)	65,527
0082	Employee Benefits (259020) Accrued SRP contributions	190	T05B01	44,980	-	(514)	44,348
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	-	-	-	-
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 (238012) Benefit Minimum Liability	190	T05B47	-	-	-	-
0082	Employee Benefits	190	T05B47	9,509,153	-	(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)	-	26,366	(1,505,650)
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		(3,165,036)	-	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	598,483	-	(9,916)	588,577
0082	Regulatory Obligations (262010)	190	T01M04	-	-	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190	T05B46	-	-	-	-
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)
							3,606,706
							(212,251,583)

Refund Methods:
Protected ARAM = PA
Unprotected ARAM = UA
Unprotected Other = LO
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 DST	Refund Method State	Total	Unprotected Regulatory Asset/(Liability) in Rate Base	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) in Rate Base	Unprotected Regulatory Asset/(Liability) in 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	109,809
0082	Bad Debts (123040)	190 Direct		82.25%	55,549	UO	(637)	UO	54,912	54,912	Yes	54,912	54,912
0082	Bad Debts (123050)	190 Direct		100.00%	98,922	UO	(1,145)	UO	98,777	98,777	No	-	-
0082	Bad Debts (123015)	190 Direct			266,532	UO	(3,084)	UO	263,497	263,497		164,721	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)	Yes	(6,805,913)	(6,805,913)
0082	O/U Recovery-Gas Purch Cost Unbilled (221144)	283 Direct		70.95%	9,486,386	UO	(157,170)	UO	9,329,216	9,329,216	Yes	9,329,216	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)	(4,318,929)
0082	Over/Under Recovery of Gas Costs				(1,823,877)	UO	30,251	UO	(1,793,626)	(1,793,626)		(1,793,626)	(1,793,626)
0082	O/U Recovery of State Gross Receipt Tax (147016)	283 Direct		100.00%	-	UO	-	UO	-	-	Yes	(94,747)	(94,747)
0082	O/U Recovery of City Franchise Fee (147017)	283 Direct			(95,845)	UO	1,098	UO	(94,747)	(94,747)	Yes	-	-
0082	O/U Recovery of AMA (147018)	283 Direct			-	UO	-	UO	-	-		-	-
0082	O/U Recovery of Franchise Fee / St. Grs. Rpt. Tax (22	283 Direct		100.00%	(95,845)	UO	1,098	UO	(94,747)	(94,747)	Yes	(94,747)	(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 Reclas (221155)	283 Direct		100.00%	95,845	UO	(1,098)	UO	94,747	94,747	Yes	94,747	94,747
0082	O/U Recovery of Franchise Fees & St. Grs. Rpt. Tax				(95,845)	UO	1,098	UO	(94,747)	(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	444,643
0082	Inventory (263A)				452,134	UO	(7,491)	UO	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)		-	-
0082	Regulatory Obligations (179022)	283 Direct		0.00%	-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations (179030)	283 Direct		75.76%	(648,282)	UO	9,720	UO	(638,563)	(638,563)		-	-
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)		-	-
0082	Regulatory Obligations (179042)	283 Direct		100.00%	(1,196,153)	UO	13,706	UO	(1,182,447)	(1,182,447)	Yes	(1,182,447)	(1,182,447)
0082	Regulatory Obligations (179043)	283 Direct		55.28%	(999,273)	UO	16,556	UO	(982,717)	(982,717)	Yes	(982,717)	(982,717)
0082	Regulatory Obligations (179045)	283 Direct		100.00%	(574,231)	UO	9,514	UO	(564,717)	(564,717)	Yes	(564,717)	(564,717)
0082	Regulatory Obligations (179059)	283 Direct		100.00%	(175,743)	UO	2,912	UO	(172,831)	(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)		-	-
0082	Regulatory Obligations (179068)	283 Direct		100.00%	(2,584,574)	UO	29,615	UO	(2,554,959)	(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		-	-
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	Yes	56,914	56,914
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	Yes	-	-
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 (265194)	190 Direct			-	UO	-	UO	-	-		-	-
0082	Regulatory Obligations Income Tax				(6,845,927)	UO	84,407	UO	(6,759,519)	(6,759,519)		(2,672,968)	(2,672,968)
0082	Injuries & Damages (268010)	190 Direct		60.30%	108,797	UO	(1,288)	UO	108,539	108,539	Yes	108,539	108,539
0082	Injuries & Damages (268020)	190 Direct		33.38%	353,295	UO	(4,048)	UO	349,246	349,246	Yes	349,246	349,246
0082	Injuries & Damages (268030)	190 Customer Count		89.96%	135,080	UO	(1,548)	UO	133,532	133,532	Yes	133,532	133,532
0082	Injuries & Damages				598,171	UO	(6,854)	UO	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 Federal	Fed Benefit DST	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%	194,216	UO	(2,225)	UO	191,991	191,991	191,991	Yes	191,991		191,991
0082	Employee Benefits (240060) Deferred compensation	190 Gross Salary	55.76%	2,918	UO	(53)	UO	2,865	2,865	2,865	Yes	2,865		2,865
0082	Employee Benefits (240060) Accrued incentive compen	190 Gross Salary	55.76%	36,961	UO	(423)	UO	36,538	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	24,727	Yes	24,727		24,727
0082	Employee Benefits (259021) Accrued SRP contributions	190 Gross Salary	55.76%	21,831	UO	(280)	UO	21,551	21,551	21,551	Yes	21,551		21,551
0082	Employee Benefits (259041) Benefits Restoration	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-	Yes	-	366,209	366,209
0082	Employee Benefits (259041) Net retirement plan asset	190 Gross Salary	55.76%	93,888	UO	(1,076)	UO	92,812	92,812	92,812	Yes	92,812	(2,086,384)	366,209
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.76%	10,558	UO	(121)	UO	10,437	10,437	10,437	Yes	10,437	(29,965)	62,847
0082	Employee Benefits (265025) Deferred compensation	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-	Yes	-	(29,965)	62,847
0082	Employee Benefits (265050) Deferred compensation	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-	Yes	-	(29,965)	62,847
0082	Employee Benefits (Share-based incentive compensatio	190 Gross Salary	55.76%	356,865	UO	(4,089)	UO	352,777	352,777	352,777	Yes	352,777	(3,381,514)	475,310
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	3,801,529	UO	(44,704)	UO	3,856,824	3,856,824	3,856,824	Yes	3,856,824		475,310
0082	Employee Benefits (259043) Postemployment benefits	190 Gross Salary	55.76%	658,524	UO	(7,545)	UO	650,978	650,978	650,978	Yes	650,978		650,978
0082	Employee Benefits (Medicare Subsidy)	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-	Yes	-		-
0082	Employee Benefits (238012) Benefit Minimum Liability	190 Gross Salary	55.76%	-	UO	-	UO	-	-	-	Yes	-		-
0082	Employee Benefits			5,302,304		(60,755)		5,241,549	5,241,549	5,241,549	Yes	5,241,549	(5,131,654)	(279,419)
0082	PP&E-AFUDC DEBT	282 Net Plant	59.96%	(87,348)	UA	1,447	PSO	(85,901)	(85,901)	(85,901)	Yes	(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)	(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)	(106,457,416)	Yes	(106,457,416)		1,793,495
0082	PP&E (CIAC)	282 Net Plant	59.96%	9,523,984	UA	(184,479)	PSO	9,169,504	9,169,504	9,169,504	Yes	9,169,504		9,169,504
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%	(3,334,282)	UA	55,573	PSO	(3,298,708)	(3,298,708)	(3,298,708)	Yes	(3,298,708)		(3,298,708)
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%	(25,752,800)	UA	427,334	PSO	(25,365,466)	(25,365,466)	(25,365,466)	Yes	(25,365,466)		(25,365,466)
0082	PP&E ARO	282 ARO		-	UA	-	PSO	-	-	-	No	-		-
0082	PP&E Self Developed Software	282 Net Plant	59.96%	(1,897,757)	UA	31,442	PSO	(1,866,315)	(1,866,315)	(1,866,315)	Yes	(1,866,315)		(1,866,315)
0082	PP&E AFUDC Equity	282 Net Plant	59.96%	-	UA	-	PSO	-	-	-	No	-		-
0082	PP&E			(131,322,204)		2,175,739		(129,146,464)	(129,146,464)	(129,146,464)	Yes	(129,146,464)	(20,895,553)	(20,895,553)
0082	OIU Recovery of EECR (184035)	190		-	UO	-	UO	-	-	-	No	-		-
0082	Regulatory Obligations (269007)	190		358,856	UO	(5,945)	UO	352,911	352,911	352,911	No	352,911		352,911
0082	Regulatory Obligations (262010)	190		-	UO	-	UO	-	-	-	No	-		-
0082	Employee Benefits (263010) Accout-Severance (LT)	190		-	UO	-	UO	-	-	-	No	-		-
0082	Other Temporary Differences			358,856		-		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	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				
0082	Misc. Other	190		-	UO	-	UO	-	-	-		-		-
0082	Misc. Other	282		-	UO	-	UO	-	-	-		-		-
0082	Misc. Other	282		-	UO	-	UO	-	-	-		-		-
0082	Misc. Other	283		-	UO	-	UO	-	-	-		-		-
0082	Misc. Other	283		-	UO	-	UO	-	-	-		-		-
0082	Misc. Other	283		-	UO	-	UO	-	-	-		-		-
0082	Misc. Other	283		-	UO	-	UO	-	-	-		-		-
Total Accumulated Deferred Income Taxes				(132,997,496)		2,207,001		(130,790,495)	(130,790,495)	(130,790,495)		(130,790,495)	(5,131,654)	(24,557,632)

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

						Balance Sheet EDIT		
Unit	Description of Temporary Difference	Underlying Account	TCODE	Federal	State	Fed Benefit DSIT	Total	
0082	Bad Debts (123010)	190	T07B01	(233,948)	-	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 of Gas Costs (221144)	283	T09G02	(10,387,873)	-	175,005	(10,212,868)	
0082	Over/Under Recovery of Gas Costs (221146)	283	T09G02	4,714,349	-	(79,423)	4,634,926	
				2,071,718	-	(34,902)	2,036,815	
0082	O/U Recovery of State Gross Receipt Tax (147016)	283	T05R38	-	-	-	-	
0082	O/U Recovery of City Franchise Fee (147017)	283	T05R38	74,352	-	(763)	73,589	
0082	O/U Recovery of AMA (147018)	283	T05G02	-	-	-	-	
0082	O/U Recovery of Franchise Fee / St. Gs. Rcpt. Tax (221149)	283	T05R38	-	-	-	-	
0082	O/U Recovery of City Franchise Fee (221149)	283	T05R38	74,352	-	(763)	73,589	
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 Receipts (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	T09S02	77,514	-	(795)	76,719	
0082	Regulatory Obligations (179022)	283	T09S04	16,929	-	(285)	16,643	
0082	Regulatory Obligations (179030)	283	T09S05	868,551	-	(8,913)	859,638	
0082	Regulatory Obligations (179031)	283	T09S01	-	-	-	-	
0082	Regulatory Obligations (179034)	283	T09S05	181,933	-	(1,867)	180,066	
0082	Regulatory Obligations (179042)	283	T09S06	927,918	-	(9,522)	918,396	
0082	Regulatory Obligations (179043)	283	T09S07	1,404,298	-	(23,658)	1,380,640	
0082	Regulatory Obligations (179045)	283	T09S04	446,128	-	(7,516)	438,612	
0082	Regulatory Obligations (179059)	283	T09S04	136,537	-	(2,300)	134,237	
0082	Regulatory Obligations (179062)	283	T09S04	-	-	-	-	
0082	Regulatory Obligations (179064)	283	T09S06	1,211,700	-	(12,435)	1,199,265	
0082	Regulatory Obligations (179068)	283	T09S06	2,004,989	-	(20,575)	1,984,413	
0082	Regulatory Obligations (179079)	283	T09S08	-	-	-	-	
0082	Regulatory Obligations (179087)	283	T09S07	(829,360)	-	13,972	(815,387)	
0082	Regulatory Obligations (179100)	283	T09S04	9,118	-	(154)	8,965	
0082	Regulatory Obligations (221138)	190	T10A03	-	-	-	-	
0082	Regulatory Obligations (257010)	190	T10A05	(67,593)	-	694	(66,899)	
0082	Regulatory Obligations (257022)	190	T10A01	-	-	-	-	
0082	Regulatory Obligations (257032)	190	T10A05	(667,364)	-	6,849	(660,516)	
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	-	-	-	-	
				5,721,297	-	(66,507)	5,654,791	
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	(1,149,783)	-	1,537	(1,148,246)	
				(1,112,202)	-	11,414	(1,100,788)	
0082	Employee Benefits (232001) Accrued severance	190	T05B46	-	-	-	-	

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	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 compant	190	T05S04	(51,422)	-	528	(50,894)		
0082	Employee Benefits (250020) Accrued SRP contributions	190	T05B01	(34,500)	-	357	(34,143)		
0082	Employee Benefits (250021) Accrued SRP contributions	190	T05B16	(30,372)	-	312	(30,060)		
0082	Employee Benefits (250040) Benefits Restoration	190	T05B44	-	-	-	-		
0082	Employee Benefits (250041) Net retirement plan asset	190	T05D01	(130,620)	-	1,341	(129,280)		
0082	Employee Benefits (250020) Deferred compensation	190	T05D01	(14,686)	-	151	(14,537)		
0082	Employee Benefits (250025) Deferred compensation	190	T05D01	-	-	-	-		
0082	Employee Benefits (250030) Deferred compensation	190	T05D01	(496,483)	-	5,095	(491,389)		
0082	Employee Benefits (Share-based incentive compensatio	190	T05B46	(5,427,940)	-	55,702	(5,372,238)		
0082	Employee Benefits (250042) Postretirement benefits	190	T05B47	(916,161)	-	9,402	(906,759)		
0082	Employee Benefits (250043) Postretirement benefits	190	T05B47	-	-	-	-		
0082	Employee Benefits (Medicare Subsidy)	190	T05B47	-	-	-	-		
0082	Employee Benefits (250012) Benefit Minimum Liability	190	T05B47	(7,376,746)	-	75,701	(7,301,046)		
0082	Employee Benefits								
0082	PP&E -AFUDC DEBT	282		113,179	-	(1,907)	111,272		
0082	PP&E -Casualty Loss	282		1,169,464	-	(20,039)	1,169,425		
0082	PP&E (Depreciation)	282		140,262,440	-	(2,363,011)	137,899,429		
0082	PP&E (CIAC)	282		(12,061,235)	-	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	282		169,709,142	-	(2,859,101)	166,850,041		
0082	OIU 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	(464,976)	-	7,833	(457,143)		
0082	Other Temporary Differences								
0082	Net Operating Loss - Federal	190		-	-	-	-		
0082	Charitable Contribution Carryover	190		(145,006)	-	-	(145,006)		
0082	GBC Carryover	190		(145,006)	-	-	(145,006)		
0082	Carryover								
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
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 Federal	Fed Benefit DSIT	Refund Method State	Total	Unprotected Regulatory Asset/(Liability) Rate Base	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) Rate Base	Unprotected Regulatory Asset/(Liability) Rate Base w/adj
0082	Bad Debts (123010)	190 Direct		36.83%	(86,172)	UO	884	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	705	UO	(76,719)	(76,719)	No	-	(42,650)
	Bad Debts				(206,776)		2,122		(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	OIU/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
	Over/Under Recovery of Gas Costs				1,418,545		(23,898)		1,394,646	1,394,646		1,394,646	1,394,646
0082	OIU Recovery of State Gross Receipt Tax (147016)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589	Yes	73,589	73,589
0082	OIU Recovery of City Franchise Fee (147017)	283 Direct		100.00%	-	UO	-	UO	-	-	-	-	-
0082	OIU Recovery of AWA (147018)	283 Direct		100.00%	-	UO	-	UO	-	-	-	-	-
0082	OIU Recovery of Franchise Fee / St. Grs. Rcpt. Tax (22	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589	Yes	73,589	73,589
0082	OIU Recovery of City Franchise Fee (221149)	283 Direct		100.00%	-	UO	-	UO	-	-	-	-	-
0082	OIU Recovery of State Gross Receipt Tax (221151)	283 Direct		100.00%	(74,352)	UO	(763)	UO	(73,589)	(73,589)	Yes	(73,589)	(73,589)
0082	Net OIU State GR Tax (221154)	283 Direct		100.00%	74,352	UO	(763)	UO	73,589	73,589	Yes	73,589	73,589
0082	Net OIU City Franchise Reclaim (221155)	283 Direct		100.00%	-	UO	-	UO	-	-	-	-	-
0082	OIU Recovery of Franchise Fees & St. Grs. Rcpt. Tax				(351,268)		5,918		(345,350)	(345,350)	Yes	(345,350)	(345,350)
	Inventory (263A) (137010, 137015)				(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	Yes	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	Yes	651,304	651,304
0082	Regulatory Obligations (179034)	283 Direct		77.55%	141,087	UO	(1,448)	UO	139,639	139,639	Yes	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	Yes	134,237	134,237
0082	Regulatory Obligations (179062)	283 Direct		55.76%	675,644	UO	(6,933)	UO	668,710	668,710	Yes	668,710	668,710
0082	Regulatory Obligations (179064)	283 Direct		100.00%	2,004,989	UO	(20,575)	UO	1,984,413	1,984,413	Yes	1,984,413	1,984,413
0082	Regulatory Obligations (179078)	283 ARO		54.08%	(448,478)	UO	7,556	UO	(440,922)	(440,922)	Yes	(440,922)	(440,922)
0082	Regulatory Obligations (179087)	283 Direct		0.00%	-	UO	-	UO	-	-	-	-	-
0082	Regulatory Obligations (179100)	283 Direct		59.96%	(40,529)	UO	416	UO	(40,113)	(40,113)	Yes	(40,113)	(40,113)
0082	Regulatory Obligations (257010)	190 Net Plant		6.69%	(44,663)	UO	458	UO	(44,204)	(44,204)	Yes	(44,204)	(44,204)
0082	Regulatory Obligations (257022)	190 Direct		-	-	UO	-	UO	-	-	-	-	-
0082	Regulatory Obligations (265032)	190 Direct		-	-	UO	-	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 Income Tax				5,310,550		(60,493)		5,250,057	5,250,057		5,250,057	5,250,057
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)
	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

Houston and Texas Coast													
Unit	Description of Temporary Difference	Underlying Account	Allocation Factor	Allocation Percentage	Federal	Refund Method	Fed Benefit DST	Refund Method	Total	Unprotected Regulatory Asset/(Liability) in Rate Base	Include in Rate Base?	Unprotected Regulatory Asset/(Liability) in Rate Base	Unprotected Regulatory Asset/(Liability) in Rate Base w/adj
0082	Employee Benefits (240060) Postretirement benefits	190 Gross Salary	55.76%	55.76%	(150,664)	UO	1,546	UO	(149,117)	(149,117)	Yes	(149,117)	(149,117)
0082	Employee Benefits (240060) Deferred compensation	190 Gross Salary	55.76%	55.76%	(2,264)	UO	23	UO	(2,241)	(2,241)	Yes	(2,241)	(2,241)
0082	Employee Benefits (240060) Accrued incentive compen	190 Gross Salary	55.76%	55.76%	(28,673)	UO	284	UO	(28,379)	(28,379)	Yes	(28,379)	(28,379)
0082	Employee Benefits (259020) Accrued SRP contributions	190 Gross Salary	55.76%	55.76%	(18,405)	UO	199	UO	(18,205)	(18,205)	Yes	(18,205)	(18,205)
0082	Employee Benefits (259040) Accrued SRP contributions	190 Gross Salary	55.76%	55.76%	(16,935)	UO	174	UO	(16,762)	(16,762)	Yes	(16,762)	(16,762)
0082	Employee Benefits (259041) Benefits Restoration	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	(289,305)
0082	Employee Benefits (259041) Net retirement plan asset	190 Gross Salary	55.76%	55.76%	(72,834)	UO	747	UO	(72,086)	(72,086)	Yes	(72,086)	(72,086)
0082	Employee Benefits (265020) Deferred compensation	190 Gross Salary	55.76%	55.76%	(6,190)	UO	84	UO	(6,106)	(6,106)	Yes	(6,106)	(6,106)
0082	Employee Benefits (265030) Deferred compensation	190 Gross Salary	55.76%	55.76%	-	UO	-	UO	-	-	Yes	-	22,437
0082	Employee Benefits (Share-based incentive compensatio	190 Gross Salary	55.76%	55.76%	(276,839)	UO	2,841	UO	(273,998)	(273,998)	Yes	(273,998)	(273,998)
0082	Employee Benefits (259042) Postretirement benefits	190 Gross Salary	55.76%	55.76%	(3,026,619)	UO	31,059	UO	(2,995,560)	(2,995,560)	Yes	(2,995,560)	(2,995,560)
0082	Employee Benefits (259043) Postretirement benefits	190 Gross Salary	55.76%	55.76%	(510,851)	UO	5,242	UO	(505,609)	(505,609)	Yes	(505,609)	(505,609)
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	-	-
	Employee Benefits				(4,113,274)		42,211		(4,071,063)	(4,071,063)		(3,768,686)	4,001,440
0082	PP&E - AFUDC DEBT	282 Net Plant	59.96%	59.96%	67,862	UA	(1,143)	PSO	66,719	66,719	Yes	66,719	66,719
0082	PP&E - Casualty Loss	282 Direct	82.58%	82.58%	981,308	UA	(16,532)	PSO	964,776	964,776	Yes	964,776	964,776
0082	PP&E (Depreciation)	282 Net Plant	59.96%	59.96%	84,101,359	PA	(1,416,861)	PSO	82,684,498	(1,416,861)	Yes	(1,416,861)	(1,416,861)
0082	PP&E (Capitalization)	282 Net Plant	59.96%	59.96%	(7,243,908)	UA	122,009	PSO	(7,121,870)	(7,121,870)	Yes	(7,121,870)	(7,121,870)
0082	PP&E (Overhead Capitalization)	282 Net Plant	59.96%	59.96%	2,605,980	UA	(43,903)	PSO	2,562,076	2,562,076	Yes	2,562,076	2,562,076
0082	PP&E (Repair Deductions)	282 Net Plant	59.96%	59.96%	20,038,718	UA	(337,594)	PSO	19,701,125	19,701,125	Yes	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%	59.96%	1,474,389	UA	(24,839)	PSO	1,449,549	1,449,549	Yes	1,449,549	1,449,549
0082	PP&E - AFUDC Equity	282 Net Plant	59.96%	59.96%	-	UA	-	PSO	-	-	No	-	-
	PP&E				102,025,707		(1,718,834)		100,306,873	16,205,514		16,205,514	16,205,514
0082	OIU Recovery of EECR (184035)	190			-	UO	-	UO	-	-	No	-	-
0082	Regulatory Obligations (269007)	190			(278,800)	UO	4,697	UO	(274,103)	(274,103)	No	-	-
0082	Regulatory Obligations (262010)	190			-	UO	-	UO	-	-	No	-	-
0082	Employee Benefits (263010) Accrual-Severance (LT)	190			-	UO	-	UO	-	-	No	-	-
	Other Temporary Differences				(278,800)		4,697		(274,103)	(274,103)		-	-
0082	Net Operating Loss - Federal	190			-	UO	-	UO	-	-	No	-	-
0082	Charitable Contribution Carryover	190			(86,946)	UO	-	UO	(86,946)	(86,946)	No	-	-
0082	GBC Carryover	190			-	UO	-	UO	-	-	No	-	-
	Carryover				(86,946)		-		(86,946)	(86,946)		-	-
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	-	-
	Misc. Other				-		-		-	-		-	-
	Total Accumulated Deferred Income Taxes				103,328,055		(1,744,279)		101,583,777	17,482,418		15,048,575	4,001,440
													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
Hurricane Harvey Expenses
Updated**

Account 179030:

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

\$ 3,504,822.28

Account 257029:

DocumentNo	Type	Pstng Date	Entry Date	PK	Amt in loc.cur.	Cost Ctr	Profit Ctr
					1,893,259.25-		1127159
					363,039.23-		1127244
					2,256,298.48-		

\$ (2,256,298.48)

Total

\$ 1,248,523.80

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	783,588
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**

EXHIBIT C – SUPPLEMENTAL FILING

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 \$16,556,357 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