

Centerpoint Energy
GUD No. 9902
With Gas Cost

Cost of Service and Rate Base Increases								
	PROPOSED				APPROVED			
	As Proposed	Current	Proposed Increase	Percentage Increase	Approved	Current	Increase	Percentage Increase
Cost of Service *	\$ 210,206,600	\$ 189,854,853	\$ 20,351,747	10.72%	\$ 194,982,308	\$ 189,854,853	\$ 5,070,075	2.67%

* The Cost of Service excludes gas cost.

Percentage Increases to the Customers Bill								
6/30/300 Mcf Comparison	PROPOSED				APPROVED			
	Proposed in 9902	Current	Increase	Percentage Increase	Approved	Current	Increase	Percentage Increase
Residential - 60 Ccf	\$ 75.55	\$ 72.06	\$ 3.49	4.85%	\$ 74.19	\$ 72.06	\$ 2.13	2.95%
Small Commercial - 300 Ccf	\$ 321.25	\$ 338.35	\$ (17.10)	-5.05%	\$ 320.67	\$ 338.35	\$ (17.68)	-5.23%
Large Commercial - 3,000 Ccf	\$ 3,303.62	\$ 3,472.75	\$ (169.13)	-4.87%	\$ 3,297.20	\$ 3,472.75	\$ (175.55)	-5.06%

	PROPOSED				APPROVED			
	Residential	Small Commercial	Large Commercial		Residential	Small Commercial	Large Commercial	
Current Customer Charge	\$ 10.50	\$ 18.85	\$ 310.00		Current \$ 10.50	\$ 18.85	\$ 310.00	
Current Commodity Charge	\$ 0.0460	\$ 0.0850	\$ 0.0850	first 1,500 Ccf	Current \$ 0.0460	\$ 0.0850	\$ 0.0850	first 1,500 Ccf
		\$ 0.0635	\$ 0.0635	Next 8,500 Ccf		\$ 0.0635	\$ 0.0635	Next 8,500 Ccf
		\$ 0.0535	\$ 0.0535	All over 10,000 Ccf		\$ 0.0535	\$ 0.0535	All over 10,000 Ccf
Proposed 9902 Customer Charge	\$ 14.75	\$ 18.85	\$ 194.00		Approved \$ 13.54	\$ 14.59	\$ 191.00	
Proposed 9902 Commodity Charge	\$ 0.0334	\$ 0.0280	\$ 0.0565	All Ccf	Approved \$ 0.0308	\$ 0.0403	\$ 0.0554	All Ccf
Percent Change in Customer Charge	40.48%	0.00%	-37.42%		28.96%	-22.63%	-38.39%	
Percent Change in Commodity Charge	-27.41%	-67.07%	-33.48%		-33.02%	-52.62%	-34.82%	
Gas Cost	\$ 0.9800	\$ 0.9800	\$ 0.9800		\$ 0.9800	\$ 0.9800	\$ 0.9800	

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Percentage Increases to the Customers Bill								
PROPOSED				APPROVED				
	Proposed in 9902	Current	Increase	Percentage Increase	Approved	Current	Increase	Percentage Increase
6/30/300 Mcf Comparison								
Residential - 60 Ccf	\$ 16.75	\$ 13.26	\$ 3.49	26.35%	\$ 15.39	\$ 13.26	\$ 2.13	16.06%
Small Commercial - 300 Ccf	\$ 27.25	\$ 44.35	\$ (17.10)	-38.56%	\$ 26.67	\$ 44.35	\$ (17.68)	-39.87%
Large Commercial - 3,000 Ccf	\$ 363.62	\$ 532.75	\$ (169.13)	-31.75%	\$ 357.20	\$ 532.75	\$ (175.55)	-32.95%

PROPOSED						APPROVED					
	Residential	Small Commercial	Large Commercial			Residential	Small Commercial	Large Commercial			
Current Customer Charge	\$ 10.50	\$ 18.85	\$ 310.00			Current	\$ 10.50	\$ 18.85	\$ 310.00		
Current Commodity Charge	\$ 0.0460	\$ 0.0850	\$ 0.0850	first 1,500 Ccf		Current	\$ 0.0460	\$ 0.0850	\$ 0.0850	first 1,500 Ccf	
		\$ 0.0635	\$ 0.0635	Next 8,500 Ccf				\$ 0.0635	\$ 0.0635	Next 8,500 Ccf	
		\$ 0.0535	\$ 0.0535	All over 10,000 Ccf				\$ 0.0535	\$ 0.0535	All over 10,000 Ccf	
Proposed 9902 Customer Charge	\$ 14.75	\$ 18.85	\$ 194.00			Approved	\$ 13.54	\$ 14.59	\$ 191.00		
Proposed 9902 Commodity Charge	\$ 0.0334	\$ 0.0280	\$ 0.0565	All Ccf		Approved	\$ 0.0308	\$ 0.0403	\$ 0.0554	All Ccf	
Percent Change in Customer Charge	40.48%	0.00%	-37.42%				28.96%	-22.63%	-38.39%		
Percent Change in Commodity Charge	-27.41%	-67.07%	-33.48%				-33.02%	-52.62%	-34.82%		
Gas Cost	\$ -	\$ -	\$ -				\$ -	\$ -	\$ -		

CenterPoint Energy
Rate Filing Package - Houston Division
Table of Contents: Cost Allocation & Rate Design (CARD) Model Exhibits - Rebuttal Filed 10/29/09

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CenterPoint Energy
Rate Filing Package - Houston Division
Table of Contents: Cost Allocation & Rate Design (CARD) Model Work Papers - Rebuttal Filed 10/29/09

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5	<u>Operation, Maintenance & Customer Service Expenses - CARD Model Input 1 of 2</u>	Work Paper-HD- 5
6	<u>Sales, Administrative & General Expenses - CARD Model Input 2 of 2</u>	Work Paper-HD- 6
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GUD No. 9902
Statement of Intent CenterPoint Energy

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2	Adjustments and Decision Summary	Examiner 2
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5	Corporate Services Pension Adjustment Calculation	Examiner 5
6	Calculation of Flow Through Effect to Savings Plan Expense	Examiner 6
7	Hurricane Ike Amortization Worksheet	Examiner 7
8		
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12	Revenue Requirement	Schedule 1
13	Calculation of Income Tax Gross Up Factor	Schedule 1a
14	Rate Base	Schedule 2
15	Plant in Service	Schedule 2a
16	Accumulated Reserve	Schedule 2b
17	Cash Working Capital Caculation	Schedule 2c
18	Materials and Supplies FERC 1540	Schedule 2d
19	Storage Gas	Schedule 2e
20	Prepayments FERC 1650	Schedule 2f
21	Customer Deposits FERC 2350	Schedule 2g
22	Customer Advances	Schedule 2h
23	Accumulated Deferred Income Taxes	Schedule 2i
24	Cost of Capital	Schedule 3
25	Operating Income by FERC Account	Schedule 4a
26	Operating Income Adjustments	Schedule 4b

GUD No. 9902
CenterPoint Energy - Houston Division
Revenue Requirement Summary
As Requested in Rebuttal Filing

		Total Houston Division Proposed/ Requested	Total Non Standard Rate Class Proposed	Standard Rate Classes Proposed	Total Houston Division Recommended by Examiners	Total Non Standard Rate Class Recommended	Standard Rate Classes Recommended	Difference For Standard Class Proposed v Recommended (C-F)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Operations and Maintenance Expense	Schedule 4a	\$ 122,779,859	\$1,576,058	\$121,203,801	\$113,850,903	\$1,468,214	\$112,382,689	\$8,821,113
Taxes Other than Income Taxes	Schedule 4a	\$ 9,948,381	\$130,479	\$9,817,902	\$9,074,837	\$119,212	\$8,955,625	\$862,277
Depreciation and Amortization Expense	Schedule 4a	\$ 30,947,925	\$391,332	\$30,556,593	\$30,090,620	\$380,086	\$29,710,534	\$846,059
Rate Base	Schedule 2	\$ 379,140,177	\$5,002,118	\$374,138,059	\$360,652,101	\$4,678,797	\$355,973,304	\$18,164,755
Rate of Return	Schedule 3	9.07%	9.07%	9.07%	8.65%	8.65%	8.65%	
Return on Rate Base		\$34,379,673	\$453,567	\$33,924,968	\$31,198,210	\$404,739	\$30,793,471	\$3,131,498
Federal Income Taxes	Schedule 4a	\$ 12,769,735	\$168,467	\$12,601,268	\$11,340,221	\$150,054	\$11,190,167	\$1,411,101
State Margin Tax		\$ 2,129,551	\$27,474	\$2,102,066	\$1,975,301	\$25,478	\$1,949,823	\$152,243
Revenue Requirement		\$ 212,955,124	\$2,747,376	\$210,206,600	\$197,530,091	\$2,547,783	\$194,982,308	\$15,224,291
Current Revenues	Card 1 & 8	\$196,404,636	\$6,549,783	\$189,854,853	\$196,462,016	\$6,549,783	\$189,912,233	-\$57,380
Increase (\$)		\$ 16,550,488	-\$3,802,407	\$20,351,747	\$1,068,075	-\$4,002,000	\$5,070,075	\$15,281,671
Increase (%)				10.72%			2.67%	

Decision Summary - GUD No. 9902

Revenue Requirement Requested	\$210,206,600	Revenue Requirement:	\$194,982,308
Increase Requested:	\$20,351,747	Change from Request**:	(\$15,224,291)
		Increase:	\$5,070,075
		Change from Request	\$15,281,671

	Residential	Commercial Small	Commercial Large
CNP Proposed Customer Charge	\$ 14.75	\$ 18.85	\$ 194.00
Recommended Customer Charge	\$ 13.54	\$ 14.59	\$ 191.00
CNP Proposed Usage Charge	\$ 0.0334	\$ 0.0280	\$ 0.0565
Recommended Usage Charge	\$ 0.0308	\$ 0.0403	\$ 0.0554

Item No.	(A) Issue	(B) Recommendation Adopt = 1, Deny = 0	(C) Schedule Impacted	(D) Element Impacted	(E) Revenue Requirement	(F) Revenue Req Impact**
1	Post Test Year Adjustments to Plant					
	a. Post Test Year Adjustment to Plant-GCCC* and corresponding adjustment to accumulated depreciator	1	2a 2b	Column J Columns F and H	\$210,141,344	(65,256)
	b. Post Test Year Adjustment to Plant - COH/HCC* and corresponding adjustment to accumulated depreciator	0	2a 2b	Column J Column F	\$209,546,766	(659,833)
	c. Post Test Year Adjustmnt to Plant - (CenterPoint Exceptions Ex. D)* * Must also select an ADIT amount with this adjustment	0	2a 2b	Column J Column F	\$211,403,017	1,196,418
2	ADIT					
	a. Test Year End 3/31/09 Amount (-32,250,517)	1	2 2i	G35 P35	\$212,744,751	2,538,151
	b. Test Year End 9/30/09 Amount (-52,727,129) - CNP Proposed	0	2 2i	G35 G33		
	c. Test Year End 6/30/09 Amount (-30,610,728)	0	2 2i	G35	\$212,948,009	2,741,409
3	Correction To Plant - GCCC (-\$121,386)	0	2b	J38	\$210,191,716	(14,883)

Rate Base Decisions (Items 1-5)

Decision Summary - GUD No. 9902

Revenue Requirement Requested	\$210,206,600	Revenue Requirement:	\$194,982,308
Increase Requested:	\$20,351,747	Change from Request**:	(\$15,224,291)
		Increase:	\$5,070,075
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Item No.	(A) Issue	(B) Recommendation Adopt = 1, Deny = 0	(C) Schedule Impacted	(D) Element Impacted	(E) Revenue Requirement	(F) Revenue Req Impact**
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Rate Base Decisions (Items 1-5)	4	Cash Working Capital (CWC)					
		<u>Revenue Lag:</u>					
		(a) Collection Lag: Factoring of Accounts Recievable:					
		Option 1: 100% Factor & Collection Lag of 0 Day	0	2c	E12, E13, E17, E21, E23	\$204,647,913	(\$5,558,687)
		Expense proposed by COH/GCCC and incorporated 0.11% (\$84,603)		Examiner 3			
		Expense proposed by CenterPoint 1.94% (\$5,041,300)	0	4b	Y61	Cumulative:	(\$571,904)
		Option 2: 100% Factor & Collection Lag of 1 Day	0	2c	E12, E13, E17, E21, E24	\$204,932,835	(\$5,273,765)
		Expense proposed by COH/GCCC and incorporated 0.11% (\$84,603)		Examiner 3			
		Expesne proposed by CenterPoint 1.94% (\$5,041,300)	0	4b	Y61	Cumulative:	(\$285,162)
		Option 3: 65.03% Factor & Collection Lag of 0 Day	0	2c	E12, E13, E17, E21, E25	\$206,594,607	(\$3,611,993)
		Expense proposed by COH/GCCC and incorporated 0.11% (\$55,020)		Examiner 3			
		Expesne proposed by CenterPoint 1.94% (\$3,278,357)	0	4b	Y61	Cumulative:	(\$580,979)
		Option 4: 65.03% Factor & Collection Lag of 1 Day	0	2c	E12, E13, E17, E21, E26	\$206,779,800	(\$3,426,800)
		Expense proposed by COH/GCCC and incorporated 0.11% (\$55,020)		Examiner 3			
		Expense proposed by CenterPoint 1.94% (\$3,278,357)	0	4b	Y61	Cumulative:	(\$395,069)
		Option 5: 27.35% Factor & Collection Lag of 0 Day	0	2c	E12, E13, E17, E21, E27	\$208,687,144	(\$1,519,456)
		Expense proposed by COH/GCCC and incorporated 0.11% (\$23,139)		Examiner 3			
		Expense proposed by CenterPoint 1.94% (\$1,378,787)	0	4b	Y61	Cumulative:	(\$241,217)
		Option 6: 27.35% Factor & Collection Lag of 1 Day	1	2c	E12, E13, E17, E21, E28	\$208,766,916	(\$1,439,684)
		Expense proposed by COH/GCCC and incorporated 0.11% (\$23,139)		Examiner 3			
	Expense proposed by CenterPoint 1.94% (\$1,378,787)	0	4b	Y61	Cumulative:	(\$161,315)	
	(b) Collection Lag: Remove bills > 90 day:						
	Option 1: GCCC (40.24)	0	2c		\$209,773,562	(\$433,038)	
	Option 2: COH/HCC (39.19)	0	Examiner 3		\$209,474,423	(\$732,176)	
	(c) Billing Lag: Meter Reading						
	Option 1: Bill Lag Days: Set to 3 days - (COH/HCC)	1	2c		\$209,329,128	(\$877,472)	
			Examiner 3				
	Option 2: Bill Lag Days: Set to 4.5 - (GCCC)	0	2c		\$209,813,447	(\$393,153)	
			Examiner 3				

Decision Summary - GUD No. 9902

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Increase Requested:	\$20,351,747	Change from Request**:	(\$15,224,291)
		Increase:	\$5,070,075
		Change from Request	\$15,281,671

	Residential	Commercial Small	Commercial Large
CNP Proposed Customer Charge	\$ 14.75	\$ 18.85	\$ 194.00
Recommended Customer Charge	\$ 13.54	\$ 14.59	\$ 191.00
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Recommended Usage Charge	\$ 0.0308	\$ 0.0403	\$ 0.0554

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Rate Base Decisions (Items 1-5)	Expense Lead:							
		(d) Gas Purchase Expense Lead	0	2c		\$210,162,469	(\$44,131)	
		(e) Other O&M Labor - Vacation - COH (August v mid-point = (28.18))	0	2c	F13	\$209,019,062	(\$1,187,538)	
		(f) Other O&M Non-Labor	1	2c	F13 Examiner 3	\$210,145,130	(\$61,470)	
		(g) Taxes other than Income Taxes - (withdrawn by COH/HCC)			Examiner 3			
	(h) Federal Income Taxes	0	2c		\$210,253,298	\$46,698		
5	Accumulated Deferred Income Tax - HC							
	(a) Total Miscellaneous Expense (Bad Debt)	1	2i		G12	\$210,159,369	(\$47,231)	
	(b) Total Employee Benefit Accruals	1	2i		G16	\$208,677,867	(\$1,528,733)	
	(c) Total Indemnification and Other Reserves	1	2i		G17	\$209,851,707	(\$354,893)	
	(d) Rate Case Expense	1	2i		G24	\$210,120,928	(\$85,672)	
	(e) Deferred State Income Taxes	0	2i		G28, G32	\$210,297,577	\$90,977	
6	Operating Expenses							
O/M Expenses	Labor Expenses							
		(a) Base Payroll Expense						
		--COH/HCC (\$972,840)	0	4a		Column E	\$209,236,081	(\$970,519)
		--GCCC (\$623,741)	0	4a		Column E	\$209,584,348	(\$622,251)
		--Test-Year level (\$457,883)	1	4a	Examiner 4		\$209,749,811	(\$456,789)
		(b) Merit Increases						
		--COH/HCC (\$535,828)	0	4a		Column E	\$209,672,052	(\$534,548)
	--GCCC(\$85,007)	0	4a	Examiner 4	Column E	\$210,121,796	(\$84,804)	

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O/M Expenses	(c) Overtime Expense		0	4a	Column E	\$209,599,705	(\$606,895)
	--COH/HCC (\$608,348)		0	4a	Column E	\$209,660,560	(\$546,040)
	--GCCC (\$547,347)			Examiner 4			
	(d-1) Long Term Incentive Pay		0	4a	Column E	\$209,539,106	(\$667,493)
	-- COH/GCCC (\$669,091)			Examiners 4			
	(d-2) Short Term Incentive Pay		0	4a	Column E	\$208,485,719	(\$1,720,881)
	--COH/HCC (\$1,724,989)		0	4a	Column E	\$208,824,334	(\$1,382,265)
	--GCCC (\$1,385,568)			Examiner 4			
	(e) Sick Leave Expense		0	4a	Column E	\$210,344,421	\$137,821
	--COH/HCC - Increase in COS			Examiner 4			
	(f) Proposed flow through effects of Adjustment to Payroll.		0	4a	Column E	Flow Through Adj. - No Stand Alone Impact	
	COH/HCC - Flow through impact on Benefits (28.8%)			Examiner 4			
	GCCC - Savings Plan Impact		1	4a	Column E	Flow Through Adj. - No Stand Alone Impact	
	Examiner 4 & 4a						
	(g) Wages and Payroll Tax Adjustment - Flowthrough based on (a) - (d). Determination must be made as to what tax rate to apply		1	4a	E93	Flow Through Adj. - No Stand Alone Impact	
GCCC: 7.97%			CARD WP HD-9	E21			
COH/HCC: 7.65%		0	4a	E93	Flow Through Adj. - No Stand Alone Impact		
Examiner 4 & 4a			CARD WP HD-9	E21			
(h) Medical Benefits		1	4b	J84	\$209,197,270	(\$1,009,330)	
--GCCC(\$1,012,230)							

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O/M Expenses	(i) Retirement Plan -- Pension Expense Houston Division: --COH/HCC (\$3,609,575) --GCCC(\$3,340,876) Corporate Support Services: --GCCC(\$1,017,392)	0 1 1	4b 4b 4b	J84 J84 J84	\$206,607,366 \$206,875,296 \$209,200,861	(\$3,599,233) (\$3,331,304) (\$1,005,739)
	(j) Post Retirement Expense --GCCC(\$382,347)	1	4b	N84	\$209,825,348	(\$381,252)
	(k) Post Employment Benefits --GCCC(\$457,486)	1	4b	L84	\$209,750,385	(\$456,215)
	7 Hurricane Ike Expenses					
	a. Overall Expense Level --COH/HCC - Deny all Hurricane Ike Related Expenses	0	Examiner 7/4b	J17	\$209,352,067	(\$854,533)
	-- GCCC - Reduce Hurricane Ike Expense by 931,141 Incurred Prior to Ike (13,163) - <i>removed by Centerpoint</i>	0	Examiner 7/4b	H11	\$210,202,226	(\$4,374)
	Normal level of Expenditures (145,317)	0	Examiner 7/4b	H12	\$210,158,317	(\$48,282)
	Due to Profit Markup of Materials (9,094)	0	Examiner 7/4b	H13	\$210,203,578	(\$3,022)
	Internal Labor Expense (763,568)	0	Examiner 7/4b	H14	\$209,952,900	(\$253,700)
	b. Examiner - Remove from rate base and Include as a Ride	1	Examiner 7/4b	L17	\$209,352,067	(\$854,533)
	c. Amortization Period 3yr/5yr	0	Examiner 7/4b	4b cell z95	\$209,864,787	(\$341,813)
	8 Gasoline Expense					
	a. COH/HCC - Adj. Misc. Expense by \$600,203 (2.0776 per gallon unleaded and 2.326 per gallon diesel)	0	4b	C87	\$209,608,116	(\$598,483)
	b. GCCC - Adj. Misc. Expense by \$384,333 (2.37 per gallon unleaded and 2.47 per gallon diesel)	0	4b	C87	\$209,823,368	(\$383,232)

Decision Summary - GUD No. 9902

Revenue Requirement Requested	\$210,206,600	Revenue Requirement:	\$194,982,308
Increase Requested:	\$20,351,747	Change from Request**:	(\$15,224,291)
		Increase:	\$5,070,075
		Change from Request	\$15,281,671

	Residential	Commercial Small	Commercial Large
CNP Proposed Customer Charge	\$ 14.75	\$ 18.85	\$ 194.00
Recommended Customer Charge	\$ 13.54	\$ 14.59	\$ 191.00
CNP Proposed Usage Charge	\$ 0.0334	\$ 0.0280	\$ 0.0565
Recommended Usage Charge	\$ 0.0308	\$ 0.0403	\$ 0.0554

Item No.	(A) Issue	(B) Recommendation Adopt = 1, Deny = 0	(C) Schedule Impacted	(D) Element Impacted	(E) Revenue Requirement	(F) Revenue Req Impact**
O/M Expenses	9	Injuries and Damages - GCCC				
		a. General Liability Reduction - \$460,026	1	4b	AD83	(\$458,708)
		b. Workers Compensation Reduction - \$77,518	0	4b	AD83	(\$77,296)
		c. Auto Liability Reduction - \$111,596	1	4b	AD 36-59	(\$111,065)
		d. State of Texas - Workers Compensation <i>Claims</i> Reduction - \$319,401	1	4b	AD83	(\$318,486)
	10	Legal Expense				
		Correct Company error in Legal Expense - GCCC - \$24,282	0	4b	AG87	\$24,212
	11	Bad Debt Expense				
		a. Examiners Correction to Bad Debt Test Year Amount	1	4a	C48	(\$63,819)
		b. State of Texas	0	4a	C48	(\$7,158,793)
		c. State of Texas/Based on 27.35% Factoring Recommendation	0	4a	C48	(\$2,004,211)
	12	Affiliate Expenses				
		a. Generally -- SCC Adjustment to All Expenses:	0	4a	E74	Impact is to reduce Revenue Requirement by 34M
		b. Account 903	0	4a	E47	
	13	Depreciation Expense				
	a. Transportation Depreciation					
	--GCCC (-1,246,534) - 12.5% Rate	1	4b	Column AF	(\$1,242,111)	
	-- COH/HCC (1,520,466) - 11.0% Rate	0	4b	Column AF	(\$1,515,050)	
	b. Intangible Software Amortization - COH/HCC 15 yr (\$456,867)	0	2b and 4b	M14 X92	(\$455,390)	
	c. Intangible SAP Software Amortization - COH/HCC 15 yr (\$655,120)	0	2b and 4b	M16 X92	(\$653,002)	
14	Excess Accumulated Depreciation - COH/HCC (3 year ammortization)		0	2b WP HD11	H62, H65, H68, H70 F33, F36, F37, F40	(\$722,610)
15	Adjustment to Taxes Other than Income Tax - Ad Valorem		1	4b WPHD9	v99 E20	(\$834,314)

Decision Summary - GUD No. 9902

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Item No.	(A) Issue	(B) Recommendation Adopt = 1, Deny = 0	(C) Schedule Impacted	(D) Element Impacted	(E) Revenue Requirement	(F) Revenue Req Impact**
Rate of Return	16 Rate of Return					
	a. Capital Structure					
	Long-Term Debt	44.40%	Schedule 3	G28		
	CenterPoint/Staff/State (44.40%)		CARD WP-10			
	Alternative 1: CNP only if RRC finds Short-Term Debt Component (45.56%)		Input Cost of Cap			
	Alternative 2: COH/HCC & GCCC (47.42%)					Alternative 1 Isolated Impact: \$208,916,846 (\$1,289,754)
	Short-Term Debt	0.00%				
	CenterPoint/Staff/State (0.00%)					
	Alternative 1: CNP only if RRC finds Short-Term Debt Component (1.90%)					
	Alternative 2: COH/HCC & GCCC (3.09%)					Alternative 2 Isolated Impact: \$207,617,365 (\$2,589,235)
b. Return on Equity						
CenterPoint - no adjustment if COSA Approved (11.25%)	10.50%					
COH/HCC (10.00%)				\$206,165,791	(\$4,040,809)	
COH/HCC & GCCC if COSA approved (9.50%)				\$204,549,468	(\$5,657,132)	
State of Texas (8.84%)				\$202,415,688	(\$7,790,911)	
State of Texas if COSA approved (8.09%)				\$199,991,203	(\$10,215,397)	
Staff of the Railroad Commission - no adjustment if COSA approved (10.50%)				\$207,782,115	(\$2,424,485)	
Revenue	17 Miscellaneous Revenue Adjustment - Miscellaneous Service Charge - GCCC	1	HD 23 Rev Cr 4b	E14 E19		(\$57,380)

Decision Summary - GUD No. 9902

Revenue Requirement Requested	\$210,206,600	Revenue Requirement:	\$194,982,308
Increase Requested:	\$20,351,747	Change from Request**:	(\$15,224,291)
		Increase:	\$5,070,075
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Recommended Usage Charge	\$ 0.0308	\$ 0.0403	\$ 0.0554

Item No.	Issue	(A)	(B) Reccommendation Adopt = 1, Deny = 0	(C) Schedule Impacted	(D) Element Impacted	(E) Revenue Requirement	(F) Revenue Req Impact**
Allocation and Rate Design	18 Allocation						
	a. - Minimum System Normalized Cost (COH/HCC)		0	CARD WPHD-1 Min System Input	E23	\$209,673,519	(\$533,080)
	- "Skeleton System" (GCCC)		0	CARD HD-8	E16	\$209,518,006	(\$688,594)
	b. Seaboard Methodology (COH/HCC & GCCC)		0	CARD HD-15 Alloca Among Cust	HD 5	\$207,780,194	(\$2,426,406)
	19 Rate Design						
	a. Billing Determinants		0	WP HD-4		\$210,204,225	(\$2,375)
	b. No adjustment to customer charge, increase 100% volumetric		0	HD 3 Rate Design	D21, E21, F21		
	20 COSA Rate Schedules (COSA-4)						
	21 Pension Cost Recovery Adjustment (PCR)						
	22 Integrity Assessment and Management Adjustment Rate Schedule (IAM)						
Tariff Decisions	23 Franchise Fees - GCCC (Collected from all through base rates) (if to be recovered from environs - remain separate surcharge)		0	4b WPHD0	I99,S99 E19	\$251,292,072	\$41,085,473
	24 PGA						
	a. Carrying costs for investments in storage gas b. Recovery of the gas-cost portion of uncollectible expens c. Carrying cost on over/under recovery of gas cos d. Date certain for hedging expense		0	4a	E48	\$205,450,946	(\$4,755,653)
	25 Gas Cost Issues - Hedging						

Adjustment to O&M (Lead)/Lag Days					
Line	Description	Amount	Total (Lead)/Lag Days	Reference	Weighted Dollar Days
1	Labor - Regular Payroll	\$83,465,606	(25.56)	C-1, *	(\$2,132,977,894)
2	Labor - Annual Performance Bonus	\$5,731,382	(248.43)	C-2	(\$1,423,867,584)
3	Labor Including Annual Bonus	\$89,196,988	(39.88)		(\$3,556,845,479)
4					
5	Labor-Related - Employee Benefits	\$14,852,655	(54.93)	LL-Co 82 Benefit Payments.xlsx	(\$815,876,011)
6	O&M Expense - Labor and Labor-Related	\$104,049,643	(42.03)		(\$4,372,721,489)
7					
8	Other O&M	\$120,151,253	(32.27)	C-3	(\$3,877,280,938)
9					
10	Total O&M	\$224,200,896	(36.80)		(\$8,250,002,428)
11					
12	Less: Amortization of Prepaid Expenses	(\$1,579,269)			
13					
14	Total	\$222,621,627	(37.06)		(\$8,250,002,428)

Adjustment to Revenue Lag Days					
	Residential	\$561,427,541	\$1,533,955	34.839	\$53,441,459
	Small Commercial	\$318,462,750	\$870,117	31.011	\$26,983,192
	Large Commercial	\$564,118	\$1,541	35.174	\$54,214
	Industrial	\$32,108,963	\$87,729	35.973	\$3,155,890
	Transportation	\$4,981,735	\$13,611	32.805	\$446,519
	Other Revenue	\$21,009,389	\$57,403	33.539	\$1,925,229
			\$2,564,357	33.539	\$86,006,503
	Service Period Lag	15.25			
	Billing Process Lag				
	Residential	2.880			
	Small Commercial	2.880			
	Large Commercial	2.880			
	Industrial	2.880			
	Transportation	2.880			
	Collection Lag				
	Residential	15.951			
	Small Commercial	12.123			
	Large Commercial	16.286			
	Industrial	17.085			
	Transportation	13.917			
	Billing Process and Collection Lag				
	Residential	18.831			
	Small Commercial	15.003			
	Large Commercial	19.166			
	Industrial	19.965			
	Transportation	16.797			
	Receipt Funds Lag	0.758			

* Pous adjustment to mid-point = (28.18)

** Pous adjustment vacation accrual 3 yr avg

Adjustment to Base Payroll -- Examiners' Worksheet

Base Payroll Adjustment	\$457,883
Merit Increase Adjustment	\$0
Short Term Incentive (STI) Plan	\$0
Long Term Incentive (LTI) Plan	\$0
Sick Leave Expense	\$0
Overtime Expense	\$0
Total Adjustment to Labor	\$457,883

Flow Through Benefits Adjustment:	\$91,542
Flow Through Adj to Payroll Taxes:	\$36,493

Ferc Account	Allocation	Base Pay Adj	Merit Adj.	STI Plan	LTI Plan	Sick Leave Ex.	Overtime Ex.	Flow Benefits Adj	Total Adj.
8700	3.22%	\$14,732	\$0	\$0	\$0	\$0	\$0	\$2,945	\$17,678
8710	0.94%	\$4,294	\$0	\$0	\$0	\$0	\$0	\$858	\$5,152
8740	10.31%	\$47,216	\$0	\$0	\$0	\$0	\$0	\$9,440	\$56,655
8750	0.10%	\$442	\$0	\$0	\$0	\$0	\$0	\$88	\$530
8780	21.60%	\$98,916	\$0	\$0	\$0	\$0	\$0	\$19,776	\$118,691
8800	2.76%	\$12,625	\$0	\$0	\$0	\$0	\$0	\$2,524	\$15,149
8850	3.37%	\$15,442	\$0	\$0	\$0	\$0	\$0	\$3,087	\$18,529
8870	9.78%	\$44,780	\$0	\$0	\$0	\$0	\$0	\$8,953	\$53,733
8890	1.48%	\$6,768	\$0	\$0	\$0	\$0	\$0	\$1,353	\$8,121
8900	0.12%	\$541	\$0	\$0	\$0	\$0	\$0	\$108	\$650
8910	0.89%	\$4,061	\$0	\$0	\$0	\$0	\$0	\$812	\$4,873
8920	16.29%	\$74,567	\$0	\$0	\$0	\$0	\$0	\$14,908	\$89,475
8930	6.68%	\$30,574	\$0	\$0	\$0	\$0	\$0	\$6,113	\$36,687
8940	0.01%	\$40	\$0	\$0	\$0	\$0	\$0	\$8	\$48
9010	0.80%	\$3,659	\$0	\$0	\$0	\$0	\$0	\$732	\$4,391
9030	13.50%	\$61,824	\$0	\$0	\$0	\$0	\$0	\$12,360	\$74,184
9050	0.39%	\$1,799	\$0	\$0	\$0	\$0	\$0	\$360	\$2,159
9090	0.19%	\$888	\$0	\$0	\$0	\$0	\$0	\$178	\$1,066
9100	0.45%	\$2,072	\$0	\$0	\$0	\$0	\$0	\$414	\$2,487
9110	0.45%	\$2,072	\$0	\$0	\$0	\$0	\$0	\$414	\$2,487
9120	0.06%	\$296	\$0	\$0	\$0	\$0	\$0	\$59	\$355
9160	0.13%	\$592	\$0	\$0	\$0	\$0	\$0	\$118	\$710
9200	6.48%	\$29,682	\$0	\$0	\$0	\$0	\$0	\$5,934	\$35,617

From Allocation of 1070 to Gross Value Fercs, Schedule 4b, Workpaper 4b/8.

Proposed Adjustment \$1,017,362

Houston Portion by FERC Account¹

4264	0.8797%	8,950
8800	16.5616%	168,491
9030	33.7324%	343,181
9210	1.0417%	10,598
9302	46.9018%	477,161
9320	0.8828%	8,981

1. Schedule 4b, Workpaper 4b/11, p. 2.

Calculation of Flow Through Effect to Savings Plan Expense

	(a)	(b)	(c)	(d)	(e)
	Houston Division	CEHE	Minnesota Gas	Arkla	
1	\$25,799,718	\$4,293,965	\$802,911	\$590,323	\$31,486,917 Allocation Derived From CenterPoint's Schedule Workpaper 4b/9, page 2.
2	0.81937898	0.13637299	0.02549983	0.0187482	
3	25,424,538	4,231,522	791,235	581,739	31,029,034 Base payroll recommended/allocated.
4	293,417	40,060	5,944		339,421 Schedule CTC-8.
5	278,114	46,288	8,655	6,364	339,426 See line 2
6	25,702,653	4,277,810	799,890	588,102	Sum of Line 3 and 5
7	0.0493	0.0519	0.0522	0.0456	Percentage contributed to savings in each of the divisions. Derived from WP-4b/9
8	\$1,267,141	\$222,018	\$41,754	\$26,817	\$1,557,731 Multiply line 5 and line 6
9	Company Proposed Savings Plan Expense				\$1,649,273 Schedule 4b, Workpaper 4b/9
10	Adjustment				-\$91,542

<u>Line #</u>	<u>Description</u>	Pro Forma Ending 3/31/2010 <u>Amount</u>	Rebuttal Filing Ending 9/30/2009 <u>Amount</u>	GCCC (Cannady) Adj.	HC (Pous) Adj.	Examiner's Option
1	2008 Ike Expense - Houston	① 2,277,909				
2	2009 Ike Expense - Houston	↓ 307,169				
3	Total	<u>2,585,078</u>	2,571,915	2,571,915	0	-2571915
	a. Incurred Prief to Ike			0		
	b. Normal level of Expenditures			0		
	c. Due to Profit Markup of Materials			0		
	d. Internal Labor Expense			0		
	Adjusted Total			<u>2,571,915</u>	0	0
4	Expense Adjustment (1/3) to FERC 407.3	<u>\$ 861,693</u>	857,305	857,305	0	-2571915
	5 year amortization		514,383	514,383		
	Remove from rate base and recover actual via IKE rider over three year period					2,571,915

① From: Workpaper 'GL Support'

② To: Schedule 4b

**CenterPoint Energy
Houston Division
Revenue Requirement
For The Test Year Ended September 30, 2009**

Line No.	(A) Description	(B) Standard	<i>Examiners' Workspace</i>	
			Requested	
1	PRO FORMA RATE BASE	\$ 355,973,304	\$ 374,138,059	\$18,164,755
2	RATE OF RETURN	8.6505%	9.0675%	
3	REVENUE REQUIREMENT	<u>\$ 30,793,471</u>	33,924,968	3,131,497
4	PRO FORMA OPERATING INCOME	27,530,884	<u>20,828,626</u>	(6,702,257)
5	RETURN DEFICIENCY	<u>\$ 3,262,587</u>	\$ 13,096,342	\$ 9,833,754
6	TAX FACTOR (1-35.65% Income Tax Rate)	0.6435	<u>0.6435</u>	
7	PRO FORMA REVENUE INCREASE (Line 5/Line 6)	<u><u>\$ 5,070,066</u></u>	\$ 20,351,735	\$15,281,669

**CenterPoint Energy
Houston Division
Calculation of Income Tax Gross-Up Factor
For The Test Year Ended September 30, 2009**

Schedule 1a
Page 1 of 1

<u>Line No.</u>	(A) <u>Description</u>	(B) <u>Ratios</u>
1	State Margin Tax Rate	0.0100
2	Federal Corporate Tax Rate	0.3500
3	Composite Tax Rate	A 0.3565
4	Tax Factor	B 0.6435

A Composite Tax Rate =
State Tax Rate + (1-State Tax Rate)*(Federal Tax Rate)

B Tax Factor =
1-Composite Tax Rate

**CenterPoint Energy
Houston Division
Rate Base
For The Test Year Ended March 31, 2009**

Line No.	(A) Description	(B) TYE 3/31/09 updated for CWIP thru 6/30/09	(C) Known and Measureable Adjustments	(D) TYE 3/31/09 updated for CWIP thru 6/30/09	Standard	Contract
				(B plus C)		
	<u>Original Cost</u>					
1	Intangible Plant	\$ 25,974,674	\$ -	\$ 25,974,674		
2	Transmission Plant	-	-	-		
3	Distribution Plant	805,987,332	-	805,987,332		
4	General Plant	35,515,449	-	35,515,449		
5	Total Original Cost	\$ 867,477,455	\$ -	\$ 867,477,455		
	Deduct:					
6	Reserve for Depreciation	(430,343,142)	(94,598)	(430,343,142)		
7	Total Net Plant	\$ 437,134,313	\$ (94,598)	\$ 437,039,715	431,354,240	5,685,475
				26,791		
8	Add: Cash Working Capital	\$ (17,240,035)		\$ (17,240,035)	(17,017,709)	(222,326)
9	Materials and Supplies	6,509,270		6,509,270	6,425,327	83,943
10	Storage Gas	-	-	-	-	-
11	Prepayments	418,921	-	418,921	413,519	5,402
12	Total Working Capital	\$ (10,311,844)	\$ -	\$ (10,311,844)	(10,178,863)	(132,981)
13	Less: Customer Deposits & Advances	\$ (14,795,820)		(14,795,820)	(14,600,180)	(195,640)
14				-	-	-
15	Accumulated Deferred Income Taxes	(51,279,950)		\$ (51,279,950)	(50,601,893)	(678,057)
16	Total Rate Base	\$ 360,746,699	\$ (94,598)	\$ 360,652,101	\$ 355,973,304	\$ 4,678,797

CenterPoint Energy
Houston Division
Plant In Service
For The Test Year Ended March 31, 2009

LINE NO.	ACCOUNT	SUB-FCA	DESCRIPTION	PLANT BALANCE 09/30/2009	PRO FORMA ADDITIONS	PRO FORMA RETIREMENTS	CWIP	PIS 3/31/09 updated for CWIP thru 6/30/09
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
INTANGIBLE PLANT								
1	G30201	6010	PERPETUAL F & C	\$ 4,913				4,913
2	G30301	6035	MISC. INTANGIBLE PLT	14,402,919				14,412,033
3	G30301	6040	MISC. INTANGIBLE PLT-CORP					-
4	G30303	6060	SOFTWARE - SAP	11,557,728				11,557,728
5	SUB-TOTAL			25,965,560	-	-	-	25,974,674
TRANSMISSION PLANT								
6	G36501	6570	LAND	-	-	-	-	-
7	G36502	6580	LAND RTS - SURF LSES	-	-	-	-	-
8	G36520	6630	ROW	-	-	-	-	-
9	G36601	6670	S & I - OTHER	-	-	-	-	-
10	G36701	6690	MAINS	-	-	-	-	-
11	G36901	6730	M/R STA EQ	-	-	-	-	-
12	SUB-TOTAL			-	-	-	-	-
DISTRIBUTION PLANT								
13	G37401	6840	LAND - GENERAL	564,342				564,842
14	G37402	6880	LD RTS-ROW-GEN DIST	661,538				661,538
15	G37501	6900	STRUCT-CG ML IND M/R	915,818				915,818
16	G37601	6940	MAINS - EXCL CAST IRON	3,282,178				3,282,178
17	G37601	6950	MAINS - CAST IRON	-				-
18	G37601	6951	MAINS - STEEL	176,996,199				174,339,943
19	G37601	6952	MAINS - PLASTIC	171,297,852				168,925,708
20	G37801	6980	M/R STAT EQUIP-GEN	5,316,330				5,457,357
21	G37801	7000	M/R STAT EQUIP-GEN	105,653				95,663
22	G37801	7010	M/R STAT EQ - CTY GT	-				-
23	G37901	7010	M/R STAT EQ - CTY GT	11,618,327				11,647,343
24	G38001	7022	SERVICES - STEEL	38,999,405				39,943,261
25	G38001	7023	SERVICES - PLASTIC	235,510,939				231,531,308
26	G38101	7050	METERS-DOMESTIC/SMALL	46,801,256				47,325,080
27	G38101	7075	METERS - ERTS (ENTEX)	-				3,585,018
28	G38201	7080	MTR INSTALL-DOM/SMALL	73,929,820				71,499,399
29	G38201	7090	MTR INSTALL-IND/LARGE	21,377,048				20,958,182
30	G38301	7120	REG - DOMESTIC/HOUSE	19,174,947				19,063,433
31	G38301	7130	REG - INDUSTRIAL	1,851,631				2,187,547
32	G38501	7150	IND. M/R STAT EQUIP	1,750,482				1,747,174
33	G38601	7157	OTHER PROP-CUST PREM	10,573				10,573
34	G38701	7160	OTHER EQ - CNG EQUIP	2,245,967				2,245,967
35	SUB-TOTAL			812,410,305	-	-	-	805,987,332
GENERAL PLANT								
36	G38901	7180	LAND	28,207				28,207
37	G39001	7200	STRUCT/IMPR - GEN	530,247				480,686
38	G39001	7225	LEASEHOLD IMPROVEMTS	-				-
39	G39002	7225	LEASEHOLD IMPROVEMTS	4,304,063				4,304,063
40	G39101	7230	FURN & EQUIP - MISC	18,985				18,985
41	G39101	7232	OFFICE EQUIP-GENERAL	2,945,262				2,945,260
42	G39102	7260	COMPUTER EQ - MISC	1,354,408				1,362,185
43	G39301	7355	STORES EQUIP	2,307				2,307
44	G39401	7362	TOOLS/WORK EQUIP-ENT	3,863,375				3,510,994
45	G39401	7364	SHOP EQUIP (ENTEX)	2,504				2,504
46	G39401	7366	GARAGE EQ (ENTEX)	55,083				229,199
47	G39501	7370	LABORATORY EQUIPMENT	86,363				86,363
48	G39701	7390	COMM EQ	9,600,787				5,821,129
49	G39801	7450	MISC EQ	1,252,217				1,252,217
50	G39901	7455	MISC. TANG. PROPERTY	-				-
51	SUB-TOTAL			24,043,808	-	-	-	20,044,099
TRANSPORTATION AND NEW EQUIPMENT								
52	G39201	7300	AUTOS	175,478				151,980
53	G39201	7320	TRUCKS	12,687,264				13,234,179
54	G39601	7380	POWER OPER. EQUIP	2,053,872				2,085,191
55	SUB-TOTAL			14,916,614	-	-	-	15,471,350
56	TOTAL GENERAL PLANT			38,960,422	-	-	-	35,515,449
57	TOTAL HOUSTON DIVISION			877,336,287	-	-	-	867,477,455

CenterPoint Energy
Houston Division
Accumulated Reserve
For The Test Year Ended March 31, 2009

LINE NO.	ACCOUNT	SUB-FCA	DESCRIPTION	RESERVE BALANCE 3/31/09	PRO FORMA RETIREMENTS	DEPRECIATION ACCRUALS	PRO FORMA REMOVAL AND SALVAGE	BALANCE AS OF 6/30/09
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
INTANGIBLE PLANT								
1	G30201	6010	PERPETUAL F & C	-	-	-	-	-
2	G30301	6035	MISC. INTANGIBLE PLT	(8,593,098)	-	(1,052)	-	(8,594,150)
3	G30301	6040	MISC. INTANGIBLE PLT - CORP	-	-	-	-	-
4	G30303	6060	SOFTWARE - SAP	(10,296,833)	-	-	-	(10,296,833)
5	SUB-TOTAL			(18,889,931)	-	(1,052)	-	(18,890,983)
TRANSMISSION PLANT								
6	G36501	6570	LAND	-	-	-	-	-
7	G36502	6580	LAND RTS - SURF LSES	-	-	-	-	-
8	G36520	6630	ROW	-	-	-	-	-
9	G36601	6670	S & I - OTHER	-	-	-	-	-
10	G36701	6690	MAINS	-	-	-	-	-
11	G36901	6730	M/R STA EQ	-	-	-	-	-
12	SUB-TOTAL			-	-	-	-	-
DISTRIBUTION PLANT								
13	G37401	6840	LAND - GENERAL	-	-	-	-	-
14	G37402	6880	LD RTS-ROW-GEN DIST	(243,568)	-	-	-	(243,568)
15	G37501	6900	STRUCT-CG ML IND M/R	(380,884)	-	-	-	(380,884)
16	G37601	6940	MAINS - EXCL CAST IRON	(4,297,602)	-	-	-	(4,297,602)
17	G37601	6950	MAINS - CAST IRON	-	-	-	-	-
18	G37601	6951	MAINS - STEEL	(117,515,581)	-	(28,401)	-	(117,543,982)
19	G37601	6952	MAINS - PLASTIC	(61,124,237)	-	(22,901)	-	(61,147,138)
20	G37801	6980	M/R STAT EQUIP-GEN	(2,258,209)	-	(1,842)	-	(2,260,051)
21	G37801	7000	M/R STAT EQUIP-GEN	92,275	-	-	-	92,275
22	G37801	7010	M/R STAT EQUIP-GEN	-	-	-	-	-
23	G37901	7010	M/R STAT EQ - CTY GT	(4,182,986)	-	(227)	-	(4,183,213)
24	G38001	7022	SERVICES - STEEL	(36,532,240)	-	(359)	-	(36,532,599)
25	G38001	7023	SERVICES - PLASTIC	(99,765,770)	-	(9,440)	-	(99,775,210)
26	G38101	7050	METERS-DOMESTIC/SMALL	(18,819,236)	-	-	-	(18,819,236)
27	G38101	7075	METERS - ERTS (ENTEX)	(1,118,012)	-	-	-	(1,118,012)
28	G38201	7080	MTR INSTALL-DOM/SMALL	(28,060,541)	-	-	-	(28,060,541)
29	G38201	7090	MTR INSTALL-IND/LARGE	(13,270,755)	-	(11,476)	-	(13,282,231)
30	G38301	7120	REG - DOMESTIC/HOUSE	(5,658,627)	-	-	-	(5,658,627)
31	G38301	7130	REG - INDUSTRIAL	(1,456,440)	-	-	-	(1,456,440)
32	G38501	7150	IND. M/R STAT EQUIP	(593,100)	-	-	-	(593,100)
33	G38601	7157	OTHER PROP-CUST PREM	(4,998)	-	-	-	(4,998)
34	G38701	7160	OTHER EQ - CNG EQUIP	(1,517,856)	-	-	-	(1,517,856)
35	SUB-TOTAL			(396,708,367)	-	(74,646)	-	(396,783,013)
GENERAL PLANT								
36	G38901	7180	LAND	-	-	-	-	-
37	G39001	7200	STRUCT/IMPR - GEN	(55,973)	-	-	-	(55,973)
38	G39001	7225	STRUCT/IMPR - GEN	-	-	-	-	-
39	G39002	7225	LEASEHOLD IMPROVEMTS	(1,941,179)	-	-	-	(1,941,179)
40	G39101	7230	FURN & EQUIP - MISC	(1,661)	-	-	-	(1,661)
41	G39101	7232	OFFICE EQUIP-GENERAL	(1,956,538)	-	-	-	(1,956,538)
42	G39102	7260	COMPUTER EQ - MISC	(1,026,207)	-	(4,143)	-	(1,030,350)
43	G39301	7355	STORES EQUIP	(538)	-	-	-	(538)
44	G39401	7362	TOOLS/WORK EQUIP-ENT	(1,029,131)	-	-	-	(1,029,131)
45	G39401	7364	SHOP EQUIP (ENTEX)	(1,565)	-	-	-	(1,565)
46	G39401	7366	GARAGE EQ (ENTEX)	(26,632)	-	(7,252)	-	(33,884)
47	G39501	7370	LABORATORY EQUIPMENT	(7,456)	-	-	-	(7,456)
48	G39701	7390	COMM EQ	(2,472,518)	-	(986)	-	(2,473,504)
49	G39801	7450	MISC EQ	(404,009)	-	-	-	(404,009)
50	G39901	7455	MISC. TANG. PROPERTY	-	-	-	-	-
51	SUB-TOTAL			(8,923,407)	-	(12,381)	-	(8,935,788)
TRANSPORTATION AND MWE EQUIPMENT								
52	G39201	7300	AUTOS	23,168	-	-	-	23,168
53	G39201	7320	TRUCKS	(6,047,950)	-	(6,519)	-	(6,054,469)
54	G39601	7380	POWER OPER. EQUIP	(602,272)	-	-	-	(602,272)
55	SUB-TOTAL	SUB-TOTAL		(6,627,054)	-	(6,519)	-	(6,633,573)
56	RWIP			900,215	-	-	-	900,215
57	TOTAL HOUSTON & ALLOCATED COPORATE GROSS PLANT			(430,248,544)	-	(94,598)	-	(430,343,142)

**CENTERPOINT ENERGY
HOUSTON DIVISION
CASH WORKING CAPITAL CALCULATION
FOR THE TEST YEAR ENDED MARCH 31, 2009**

Schedule 2c
Page 1 of 1

Line No.	Description	Houston Test Yr Amount	Avg. Daily Expense	Revenue Lag Days	Expense Lead Days	Net (Lead)/Lag	Working Capital Requirement
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Operation & Maintenance						
2	Purchased Gas Cost	\$ 685,572,693	\$1,873,149	33.54	(40.56)	(7.02)	(\$13,149,509)
3	Other O&M	111,246,661	303,953	33.54	(37.06)	(3.52)	(1,069,913)
4	Total Operation & Maintenance	<u>796,819,354</u>	<u>2,177,102</u>				<u>(14,219,422)</u>
5							
6	Federal Income Taxes						
7	Current	(7,532,027)	(20,579)	33.54	(37.25)	(3.71)	76,349
8	Deferred	16,776,298	45,837	0.00	0.00	0.00	-
9	Total FIT	<u>9,244,271</u>					<u>76,349</u>
10							
11	Taxes Other Than Income Taxes	51,239,744	139,999	33.54	(42.95)	(9.41)	(1,317,393)
12							
13	Interest on Customer Advances & Deposits	331,138	905	33.54	(201.13)	(167.59)	(151,627)
14							
15	Depreciation Expense	29,500,980	80,604	0.00	0.00	0.00	-
16							
17	Return	<u>30,793,471</u>	84,135	0.00	0.00	0.00	-
18							
19		<u>\$ 917,928,958</u>					(15,612,093)
20							
21	Working Funds and Other - Houston Only						(1,627,942)
22							
23	Total Cash Working Capital Requirement - Houston Division						<u>\$ (17,240,035)</u>

<i>Examiners' Workspace</i>	
CWC Requested	2,151,434.00
Adjusted	-17,240,035.00
Change	19,391,469.00

**CenterPoint Energy
Houston Division
Materials & Supplies FERC 1540 (133999)
For The Test Year Ended March 31, 2009**

Schedule 2d
Page 1 of 1

<u>Line No.</u>	(A) <u>Year</u>	(B) <u>Period</u>	(C) <u>Amount</u>
1	2008	3	5,823,385
2	2008	4	5,746,049
3	2008	5	5,801,333
4	2008	6	6,376,083
5	2008	7	6,337,751
6	2008	8	6,649,965
7	2008	9	7,244,783
8	2008	10	6,799,034
9	2008	11	7,249,205
10	2008	12	6,638,704
11	2009	1	6,694,707
12	2009	2	6,672,590
13	2009	3	6,586,922
14	Total		84,620,511
15	13 Month Average		\$ 6,509,270

**CenterPoint Energy
Houston Division
Storage Gas
For The Test Year Ended March 31, 2009**

(A)	(B)	(C)	(D)
<u>Line No.</u>	<u>Year</u>	<u>Period</u>	<u>Amount</u>
1	2008	4	21,162,204
2	2008	5	33,680,736
3	2008	6	51,854,724
4	2008	7	77,403,144
5	2008	8	106,655,573
6	2008	9	137,378,336
7	2008	10	153,146,863
8	2008	11	178,060,122
9	2008	12	70,093,538
10	2009	1	54,306,316
11	2009	2	38,436,835
12	2009	3	24,895,430
13	Total		947,073,821

12 Month Average: 78,922,818 ❶

❶ Schedule 2

**CenterPoint Energy
Houston Division
Prepayments FERC 1650 (139010 & 144010)
For The Test Year Ended March 31, 2009**

Schedule 2f
Page 1 of 1

(A)	(B)	(C)	
<u>Line No.</u>	<u>Year</u>	<u>Period</u>	<u>Amount</u>
1	2008	3	470,688
2	2008	4	409,837
3	2008	5	371,739
4	2008	6	311,802
5	2008	7	251,761
6	2008	8	191,720
7	2008	9	131,680
8	2008	10	678,546
9	2008	11	624,854
10	2008	12	562,241
11	2009	1	537,356
12	2009	2	473,756
13	2009	3	429,998
14	Total		<u>5,445,978</u>
15	13 Month Average		<u><u>\$ 418,921</u></u>

**CenterPoint Energy
Houston Division
Customer Deposits FERC 2350 (255010)
For The Test Year Ended March 31, 2009**

Schedule 2g
Page 1 of 1

	(A)	(B)	(C)	(D)
<u>Line No.</u>	<u>Ferc</u>	<u>Natural</u>	<u>Description</u>	<u>Amount</u>
1	2350	255010	Customer Deposits	<u>\$ (14,736,812)</u>
2			Total 2350 Customer Deposits	<u><u>\$ (14,736,812)</u></u>

**CenterPoint Energy
Houston Division
Customer Advances
For The Test Year Ended March 31, 2009**

Schedule 2h
Page 1 of 1

	(A)	(B)	(C)	(D)
<u>Line No.</u>	<u>Ferc</u>	<u>Natural</u>	<u>Description</u>	<u>Amount</u>
1	2521	264050	Cust Adv Constr-Oth Jobs-Refund	\$ <u>59,008</u>
2			Total 2521 Customer Advances	\$ <u><u>59,008</u></u>

CenterPoint Energy
Houston Division
Accumulated Deferred Income Taxes
For The Test Year Ended September 30, 2009

(A)	(B)	(C)	(D)	(E)	
Line No.	Description	Entex ADIT	Allocation Basis	Houston Factor	Houston Amount
Current Portion of Deferred Provision					
1	Total Employee Benefit Accruals	\$ (245,310)	Gross Salary	44.65%	\$ (109,530)
2	Total Miscellaneous Expenses (Bad Debt)	693,544	Revenues	54.94%	-
3	Total Current Assets / (Liabilities)	\$ 448,234			381,034.00
NonCurrent Portion of Deferred Provision					
4	Total Employee Benefit Accruals	27,621,723	Gross Salary	44.65%	-
5	Total Indemnifications & Other Reserves	5,624,969	Reserve Breakdown	50.90%	-
6	Total Deferred Gas Costs	5,697,670	Direct		2,649,068
7	Taxes in Excess of Book Depreciation	(115,689,717)	Net Plant	51.04%	(59,048,032)
8	Contributions in Aid of Construction	29,585,593	Net Plant	51.04%	15,100,487
9	Gain or Loss on Sale of Assets	(10,298,886)	Net Plant	51.04%	(5,256,551)
10	Tax Overhead Capitalization	(3,510,738)	Net Plant	51.04%	(1,791,881)
11	Removal Costs	(5,668,968)	Net Plant	51.04%	(2,893,442)
12	Ike Hurricane Deduction/Rate Case Expns	(1,260,348)	Regulatory Asset Balances		-
13	Deductible Repairs & Maintenance/481 (a)	(32,905,079)	Net Plant	51.04%	(16,794,752)
14	Miscellaneous Reserves	0	Net Plant	51.04%	-
15	Other	(229,101)	Net Plant	51.04%	(116,933)
16	Total Deferred State Income Taxes	\$ 818,636	Direct		384,142
17					
18	Total Noncurrent Assets / Liabilities	\$ (100,214,246)			
19	Totals	\$ (99,766,012)			
20	State Deferred Income Tax		Direct		(1,118,106)
21	Total Deferred Income Tax				\$ (68,995,530)

To
Schedule 2

CenterPoint Energy
Houston Division
Accumulated Deferred Income Taxes
For The Test Year Ended March 31, 2009

(A)	(B)	(C)	(D)	(E)	
Line No.	Description	Entex Federal ADIT	Allocation Basis	Houston Factor	Houston Amount
Current Portion of Deferred Provision					
1	Total Employee Benefit Accruals	\$ (209,778)	Gross Salary	44.65%	\$ (93,667)
2	Total Miscellaneous Expenses (Bad Debt)	2,778,331	Revenues	54.94%	-
3	Total Current Assets / (Liabilities)	2,568,553			
NonCurrent Portion of Deferred Provision					
4	Total Employee Benefit Accruals	27,790,878	Gross Salary	44.65%	-
5	Total Indemnifications & Other Reserves	5,003,827	Reserve Breakdown	50.90%	-
6	Total Deferred Gas Costs	1,849,039	Direct		(1,252,287)
7	Taxes in Excess of Book Depreciation	#####	Net Plant	51.04%	(55,266,033)
8	Contributions in Aid of Construction	26,520,096	Net Plant	51.04%	13,535,857
9	Gain or Loss on Sale of Assets	(7,758,831)	Net Plant	51.04%	(3,960,107)
10	Tax Overhead Capitalization	(2,828,143)	Net Plant	51.04%	(1,443,485)
11	Removal Costs	(4,485,869)	Net Plant	51.04%	(2,289,587)
12	Rate Case Expense	466,580	Regulatory Asset Balances		-
13	Other	(248,969)	Net Plant	51.04%	(127,074)
14	Total Deferred State Income Taxes	417,944	Direct		195,914
15	Total Operating and Capital Loss Carryforwards	-			
16	Total Deferred State Income Taxes				
17	Total Valuation Allowance				
18	Total Noncurrent Assets / Liabilities	(61,553,021)			
19	Totals	#####			
20	State Deferred Income Tax				(579,481)
21	Total Deferred Income Tax				#####

Accumulated Deferred Income Taxes
For The Test Year Ended June 30, 2009

(A)	(B)	(C)	(D)	(E)	
Line No.	Description	Entex Federal ADIT	Allocation Basis	Houston Factor	Houston Amount
Current Portion of Deferred Provision					
1	Total Employee Benefit Accruals	\$ (209,778)	Gross Salary	44.65%	\$ (93,666)
2	Total Miscellaneous Expenses (Bad Debt)	1,758,424	Revenues	54.94%	\$ -
3	Total Current Assets / (Liabilities)	1,548,646			
NonCurrent Portion of Deferred Provision					
4	Total Employee Benefit Accruals	27,750,845	Gross Salary	44.65%	-
5	Total Indemnifications & Other Reserves	5,312,346	Reserve Breakdown	50.90%	-
6	Total Deferred Gas Costs	5,377,103	Direct		3,573,244
7	Taxes in Excess of Book Depreciation	(113,739,313)	Net Plant	51.04%	(58,052,545)
8	Contributions in Aid of Construction	27,597,271	Net Plant	51.04%	14,085,647
9	Gain or Loss on Sale of Assets	(7,758,831)	Net Plant	51.04%	(3,960,107)
10	Tax Overhead Capitalization	(3,126,116)	Net Plant	51.04%	(1,595,570)
11	Removal Costs	(4,818,534)	Net Plant	51.04%	(2,459,380)
12	Rate Case Expense	(167,596)	Regulatory Asset Balances		-
13	Other	(246,056)	Net Plant	51.04%	(125,587)
14	Miscellaneous Reserves	8		51.04%	4
15	Total Deferred State Income Taxes	417,430	Direct		225,330
16	Total Operating and Capital Loss Carryforwards				
17	Total Deferred State Income Taxes				
18	Total Valuation Allowance				
19	Total Noncurrent Assets / Liabilities	(63,401,443)			
20	Totals	\$ (61,852,797)			
21	State Deferred Income Tax	(1,231,980)			(663,523)
22	Total Deferred Income Tax				#####

**CenterPoint Energy
Houston Division
Cost of Capital
For The Pro Forma Period Ending March 31, 2010**

Line No.	(A) Class of Capital	(B) Capitalization Amount (In 000's)	(C) Percent	(D) Cost	(E) = (C)*(D) Weighted Average Cost of Capital
1	<u>CenterPoint Energy, Inc.</u>				
2	Short-Term Debt	\$ 215,010	1.72%		
3	Long-Term Debt (includes current portion)	10,218,830	81.73%		
4	Common Equity	2,069,326	16.55%		
5		<u>\$ 12,503,166</u>	<u>100.00%</u>		
6	<u>CenterPoint Energy Resources Corp.</u>				
7	Short-Term Debt	\$ 215,010	3.09%		
8	Long-Term Debt (includes current portion)	3,306,424	47.46%		
9	Common Equity	3,444,414	49.45%		
10		<u>\$ 6,965,848</u>	<u>100.00%</u>		
11	<u>Proforma¹</u>				
12	Long-Term Debt		44.40%	6.3344%	2.8125%
13			0.00%	0.0000%	0.0000%
14	Common Equity		55.60%	10.5000%	5.8380%
15	Weighted Average Cost of Capital		<u>100.00%</u>		<u>8.6505%</u>

(1) The Company is filing with a hypothetical capital structure based on an industry average of eight publicly traded local distribution companies and their associated cost of long-term debt and equity components. The equity return is based on a Constant Growth form of the Discounted Cash Flow model, supported by the results of a Bond Yield Plus Risk Premium analysis.

Ⓐ REFER TO PREPARED TESTIMONY AND EXHIBITS OF ROBERT HEVERT FOR DETAILED SUPPORT.

CenterPoint Energy
Houston Division
Operating Income by FERC Account
For The Pro Forma Period Ending March 2010

Line No.	Account/Description	(A) 12 ME Test Year	(B) Total Adjustments	(C) Pro Forma	(D) Total	Standard	Contract
OPERATING REVENUES:							
1	4800 Gas Residential Sale	\$ 549,421,954	\$ (419,955,954)	\$	\$ 129,466,000		
2	4811 Gas S Comm Sales	316,632,060	(299,802,871)	\$	16,829,189		
3	4812 Gas L Comm Sales	(1,791,640)	24,017,588	\$	22,225,948		
4	4813 Gas LV Comm Sales	-		\$	-		
5	4814 Gas SV Ind Sales	27,789,926	(26,430,410)	\$	1,359,516		
6	4850 Gas Intraco Transfer	116,876	(116,876)	\$	-		
7	4870 Gas Forfeited Disc	8,847,058	(217)	\$	8,846,841		
8	4880 Gas Misc Service Rev	12,152,408	57,380	\$	12,209,788		
9	4893 Transp Rev-Distrib	5,217,862	305,973	\$	5,523,835		
10	4930 Rent From Gas Properties	-		\$	-		
11	4950 Other Gas Revs	949,879	(949,879)	\$	-		
12	Total Operating Revenues	\$ 919,336,383	\$ (722,875,266)	\$	\$ 196,461,117	\$ 189,912,233	\$ 6,548,884
OPERATING EXPENSE:							
13	8040 Gas City Gate Purch	\$ 665,639,535	\$ (665,639,535)	\$	-		
14	8051 Pur Gas Adjustments	(23,630,535)	\$ 23,630,535	\$	-		
15	8081 Gas Storage - Debit	74,764,648	\$ (74,764,648)	\$	-		
16	8082 Gas Storage - Credit	(152,673,493)	\$ 152,673,493	\$	-		
17	8580 Transmission of Gas	121,472,538	\$ (121,472,538)	\$	-		
18	Total Gas Cost	\$ 685,572,693	\$ (685,572,693)	\$	-	\$ -	\$ -
19	8700 Oper Supv & Eng	\$ 1,429,599	5,674	\$ 1,417,595		1,397,415	\$ 20,180
20	8710 Distr Load Dispatch	1,463,925	(2,445)	1,456,328		1,430,618	\$ 25,710
21	8740 Mains & Services Exp	6,545,602	(3,451)	6,485,496		6,407,583	\$ 77,912
22	8750 Meas & Reg Sta Exps	34,089	188	33,747		33,151	\$ 596
23	8760 Meas & Reg Sta Exps	3,617		3,617		3,553	\$ 64
24	8770 Meas & Reg Sta Exps	-		-		-	\$ -
25	8780 Meter & House Reg	10,057,159	363,802	10,302,270		10,133,624	\$ 168,646
26	8790 Customer Install Exp	200,956		200,956		200,836	\$ 120
27	8800 Other Utility Expense	6,835,036	236,878	6,888,273		6,790,216	\$ 98,058
28	8810 Rents	230,892	-	230,892		227,605	\$ 3,287
29	Distribution Expenses	\$ 26,800,875	\$ 600,646	\$ 27,019,173		\$ 26,624,601	\$ 394,572
30	9010 Supervision	\$ 561,424	1,362	\$ 558,395		558,061	\$ 334
31	9020 Meter Reading Exp	6,312,452	(8,546)	6,303,906		6,229,259	\$ 74,647
32	9030 Cust Records & Colle	21,099,087	987,095	21,668,818		21,412,230	\$ 256,588
33	9040 Uncollectible Accts	7,088,173	(752,209)	6,335,964		6,260,938	\$ 75,026
34	9050 Misc Cust Accts Exp	514,943	(658)	512,126		511,820	\$ 307
35	Customer Accounts Expense	\$ 35,576,079	\$ 227,044	\$ 35,379,209		\$ 34,972,308	\$ 406,901
36	9090 Info & Instruc Adv	\$ 99,888	\$ (1,199)	\$ 97,623		97,565	\$ 58
37	9100 Misc Cust Srv & Info	171,097	(2,796)	165,814		165,715	\$ 99
38	Customer Service & Info Expense	\$ 270,985	\$ (3,995)	\$ 263,438		\$ 263,280	\$ 158
39	9110 Supervision	\$ 171,097	\$ (2,796)	\$ 165,814		165,715	\$ 99
40	9120 Demo & Selling Exps	24,442	(400)	23,687		23,673	\$ 14
41	9130 Advertising Exps	9,726	-	9,016		9,010	\$ 5
42	9160 Misc Sales Exps	48,885	(799)	48,086		48,057	\$ 29
43	Sales Expense	\$ 254,150	\$ (3,995)	\$ 246,603		\$ 246,455	\$ 148
44	9200 Admin & Gen Salaries	\$ 2,169,960	\$ 12,634	\$ 2,146,977		2,119,290	\$ 27,687
45	9210 Office Supplies & Ex	2,022,474	15,843	2,027,719		2,001,570	26,149
46	9230 Outside Services Emp	381,312	-	381,312		376,395	4,917
47	9240 Property Insurance	33,978	-	33,978		33,529	449
48	9250 Injuries & Damages	988,088	1,072,365	2,060,453		2,033,882	26,571
49	9260 Empl Pensions&Ben	7,008,873	1,438,477	8,447,350		8,338,414	108,936
50	9280 Regulatory Comm Exp	-	-	-		-	-
51	9301 Gen Advertising Exp	17,358	-	17,358		17,348	10
52	9302 Misc General Exps	17,465,588	407,279	17,395,706		17,171,372	224,334
53	9310 Rents	2,025,415	-	2,025,415		1,999,295	26,120
54	9320 Maint Gen Plant	1,748,820	12,340	1,752,179		1,729,583	22,596
55	Administrative & General Expenses	\$ 33,861,866	\$ 2,958,938	\$ 36,288,447		\$ 35,820,676	\$ 467,771
56	Total Operations Expense	\$ 782,336,648	\$ (681,794,055)	\$ 99,196,870		\$ 97,927,320	\$ 1,269,550

**CenterPoint Energy
Houston Division
Operating Income by FERC Account
For The Pro Forma Period Ending March 2010**

(A)	(B)	(C)	(D)			
Line No.	Account/Description	12 ME Test Year	Total Adjustments	Pro Forma Total	Standard	Contract
MAINTENANCE EXPENSE:						
57	8850 Maint Supv & Eng	\$ 1,280,923	1	5,976	\$ 1,268,370	\$ 18,056
58	8870 Maintenance of Mains	5,867,642	65,826	5,879,735	5,775,934	103,800
59	8890 Maint of Meas & Reg	356,836	2,881	351,596	345,389	6,207
60	8900 Maint-Meas & Reg Sta	753,769	(2,619)	750,500	737,251	13,249
61	8910 Maint-Meas & Reg-Cit	160,750	304	156,181	153,424	2,757
62	8920 Maint of Services	4,112,329	172,542	4,195,396	4,173,631	21,765
63	8930 Maint-Mtr & Hous Reg	1,720,035	10,164	1,693,512	1,665,790	27,722
64	8940 Maint of Oth Equip	230,422	128,367	358,741	353,635	5,107
65	Total Maintenance Expense	<u>\$ 14,482,706</u>	<u>\$ 383,441</u>	<u>\$ 14,654,033</u>	<u>\$ 14,455,369</u>	<u>\$ 198,664</u>
66	4030 Depreciation	\$ 27,509,719	5	576,325	\$ 28,086,044	
67	4043 Amrt Lmt-Trm Gas Plant	2,798	1,506	4,304		
68	4050 Amort Other Plant	1,988,463	11,809	2,000,272		
69	4073 Amort Property Loss, Unrecov. Plant	-	-	-		
70	Depreciation & Amortization	<u>\$ 29,500,980</u>	<u>\$ 589,640</u>	<u>\$ 30,090,620</u>	<u>\$ 29,710,534</u>	<u>\$ 380,086</u>
71	4081 Other Taxes-Non-Inc	\$ 51,239,744	1	(42,128,414)	\$ 9,074,837	\$ 8,955,625
72	Taxes Other Than Income Taxes	<u>51,239,744</u>	<u>(42,128,414)</u>	<u>9,074,837</u>	<u>\$ 8,955,625</u>	<u>\$ 119,212</u>
73	Utility Income Before Taxes	<u>\$ 41,776,305</u>	<u>\$ 74,122</u>	<u>\$ 43,444,758</u>	<u>\$ 38,863,386</u>	<u>\$ 4,581,372</u>
74	4091 Inc Taxes-Oper Inc	\$ (7,532,027)	1			
75	4101 Prov For Def Inc Tax	16,776,298				
76	Income Taxes	<u>9,244,271</u>	<u>3,688,222</u>	<u>\$ 12,932,493</u>	<u>\$ 11,332,502</u>	<u>\$ 1,599,991</u>
77	Net Utility Income	<u>\$ 32,532,034</u>	<u>\$ (3,614,100)</u>	<u>\$ 30,512,265</u>	<u>\$ 27,530,884</u>	<u>\$ 2,981,381</u>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Workpaper Ref. Number		4b/1	4b/2	4b/3	4b/4	4b/5	4b/6	4b/6	4b/6
Line No.	Account/Description	Total Adjustments	Revenues	Line Break Settlement	Sponsorships & Memberships	Gas Cost	Gross Receipts Tax	Retirement Plan	Benefit Restoration Plan	Post Employment
OPERATING REVENUE										
1	4800 Gas Residential Sale	\$ 419,955,954	\$ 419,955,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	4811 Gas S Comm Sales	299,802,871	299,802,871	-	-	-	-	-	-	-
3	4812 Gas L Comm Sales	(24,017,588)	(24,017,588)	-	-	-	-	-	-	-
4	4814 Gas SV Ind Sales	26,430,410	26,430,410	-	-	-	-	-	-	-
5	4850 Gas Intraco Transfer	116,876	116,876	-	-	-	-	-	-	-
6	4870 Gas Forfeited Disc	217	-	-	-	-	-	-	-	-
7	4880 Gas Misc Service Rev	(57,380)	(57,380)	-	-	-	-	-	-	-
8	4893 Transp Rev-Distrib	(305,973)	(305,973)	-	-	-	-	-	-	-
9	4950 Other Gas Revs	949,879	-	385,587	-	-	-	-	-	-
10	TOTAL OPERATING REVENUE	\$ 722,875,266	\$ 721,925,387	\$ 385,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATION & MAINTENANCE EXPENSE										
OTHER GAS SUPPLY AND TRANSMISSION EXPENSE										
11	8040 Gas City Gate Purch	\$ (665,639,535)	\$ -	\$ -	\$ -	\$ (665,639,535)	\$ -	\$ -	\$ -	\$ -
12	8051 Pur Gas Adjustments	23,630,535	-	-	-	23,630,535	-	-	-	-
13	8081 Gas Storage - Debit	(74,764,648)	-	-	-	(74,764,648)	-	-	-	-
14	8082 Gas Storage - Credit	152,673,493	-	-	-	152,673,493	-	-	-	-
15	8580 Transmission of Gas	(121,472,538)	-	-	-	(121,472,538)	-	-	-	-
16	Total Other Gas Supply and Transmission Expense	\$ (685,572,693)	\$ -	\$ -	\$ -	\$ (685,572,693)	\$ -	\$ -	\$ -	\$ -
DIVISION OPERATIONS EXPENSE										
17	8700 Oper Supv & Eng	\$ 5,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	8710 Distr Load Dispatch	(2,445)	-	-	-	-	-	-	-	-
19	8740 Mains & Services Exp	(3,451)	-	-	-	-	-	-	-	-
20	8750 Meas & Reg Sta Exps	188	-	-	-	-	-	-	-	-
21	8760 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-
22	8770 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-
23	8780 Meter & House Reg	363,802	-	-	-	-	-	-	-	-
24	8790 Customer Install Exp	-	-	-	-	-	-	-	-	-
25	8800 Other Utility Expense	236,878	-	-	-	-	-	-	-	-
26	8810 Rents	-	-	-	-	-	-	-	-	-
27	Total Division Operations Expense	\$ 600,646	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIVISION MAINTENANCE EXPENSE										
28	8850 Maint Supv & Eng	\$ 5,976	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	8870 Maintenance of Mains	65,826	-	-	-	-	-	-	-	-
30	8890 Maint of Meas & Reg	2,881	-	-	-	-	-	-	-	-
31	8900 Maint-Meas & Reg Sta	(2,619)	-	-	-	-	-	-	-	-
32	8910 Maint-Meas & Reg-Cit	304	-	-	-	-	-	-	-	-
33	8920 Maint of Services	172,542	-	-	-	-	-	-	-	-
34	8930 Maint-Mtr & Hous Reg	10,164	-	-	-	-	-	-	-	-
35	8940 Maint of Oth Equip	128,367	-	-	-	-	-	-	-	-
36	Total Division Maintenance Expense	\$ 383,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CenterPoint Energy
Houston Division
Operating Income Adjustments
For The Test Year Ended September 30, 2009

Line No.	(A) Account/Description	(B) Workpaper Ref. Number Total Adjustments	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			4b/1 Revenues	4b/2 Line Break Settlement	4b/3 Sponsorships & Memberships	4b/4 Gas Cost	4b/5 Gross Receipts Tax	4b/6 Retirement Plan	4b/6 Benefit Restoration Plan	4b/6 Post Employment
CUSTOMER ACCOUNTS EXPENSE										
37	9010 Supervision	\$ 1,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	9020 Meter Reading Exp	(8,546)	-	-	-	-	-	-	-	-
39	9030 Cust Records & Colle	987,095	-	-	-	-	-	-	-	-
40	9040 Uncollectible Accts	(752,209)	-	-	-	-	-	-	-	-
41	9050 Misc Cust Accts Exp	(658)	-	-	-	-	-	-	-	-
42	Total Customer Accounts Expense	\$ 227,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CUSTOMER SERVICE EXPENSE										
43	9090 Info & Instruc Adv	\$ (1,199)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	9100 Misc Cust Srv & Info	(2,796)	-	-	-	-	-	-	-	-
45	Total Customer Service Expense	\$ (3,995)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES PROMOTION EXPENSE										
46	9110 Supervision	\$ (2,796)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	9120 Demo & Selling Exps	(400)	-	-	-	-	-	-	-	-
48	9130 Advertising Exps	-	-	-	-	-	-	-	-	-
49	9160 Misc Sales Exps	(799)	-	-	-	-	-	-	-	-
50	Total Sales Promotion Expense	\$ (3,995)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE AND GENERAL EXPENSE										
51	9200 Admin & Gen Salaries	\$ 12,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	9210 Office Supplies & Ex	15,843	-	-	-	-	-	-	-	-
53	9230 Outside Services Emp	-	-	-	-	-	-	-	-	-
54	9240 Property Insurance	-	-	-	-	-	-	-	-	-
55	9250 Injuries & Damages	1,072,365	-	-	-	-	-	-	-	-
56	9260 Empl Pensions&Ben	1,438,477	-	-	-	-	-	196,683	43,730	57,488
57	9280 Regulatory Comm Exp	-	-	-	-	-	-	-	-	-
58	9301 Gen Advertising Exp	-	-	-	-	-	-	-	-	-
59	9302 Misc General Exps	407,279	-	-	(44,387)	-	-	-	-	-
60	9320 Maint Gen Plant	12,340	-	-	-	-	-	-	-	-
61	Total Administrative and General Expense	\$ 2,958,938	\$ -	\$ -	\$ (44,387)	\$ -	\$ -	\$ 196,683	\$ 43,730	\$ 57,488

Line No.	(A) Account/Description	(B) Workpaper Ref. Number Total Adjustments	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			4b/1 Revenues	4b/2 Line Break Settlement	4b/3 Sponsorships & Memberships	4b/4 Gas Cost	4b/5 Gross Receipts Tax	4b/6 Retirement Plan	4b/6 Benefit Restoration Plan	4b/6 Post Employment
DEPRECIATION AND AMORTIZATION EXPENSES										
62	4030 Depreciation	\$ 576,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63	4043 Amrt Lmt-Trm Gas Plant	1,506	-	-	-	-	-	-	-	-
64	4050 Amort Other Plant	11,809	-	-	-	-	-	-	-	-
65	4073 Amort Property Loss, Unrecov. Plant	-	-	-	-	-	-	-	-	-
66	Total Depreciation and Amortization	\$ 589,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TAXES OTHER THAN INCOME TAX										
67	4081 Other Taxes-Non-Inc	\$ (42,128,414)	\$ -	\$ -	\$ -	\$ -	\$ (35,806,217)	\$ -	\$ -	\$ -
68	Total Taxes Other Than Income Taxes	\$ (42,128,414)	\$ -	\$ -	\$ -	\$ -	\$ (35,806,217)	\$ -	\$ -	\$ -
69	Total O&M Expense	\$ (722,949,388)	\$ -	\$ -	\$ (44,387)	\$ (685,572,693)	\$ (35,806,217)	\$ 196,683	\$ 43,730	\$ 57,488
70	Net Utility Operating Income Before Income Tax	\$ (74,122)	\$ 721,925,387	\$ 385,587	\$ (44,387)	\$ (685,572,693)	\$ (35,806,217)	\$ 196,683	\$ 43,730	\$ 57,488
INCOME TAXES										
71	4091 Inc Taxes-Oper Inc	\$ 1,391,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
72	Net Utility Income	\$ 1,317,107	\$ 721,925,387	\$ 385,587	\$ (44,387)	\$ (685,572,693)	\$ (35,806,217)	\$ 196,683	\$ 43,730	\$ 57,488

CenterPoint Energy
Houston Division
Operating Income Adjustments
For The Test Year Ended September 30, 2009

	(A)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
	Workpaper Ref. Number	4b/6	4b/7	4b/8	4b/9	4b/10	4b/11	4b/12	4b/23	4b/13	4b/14	4b/15	4b/16
Line No.	Account/Description	Health & Welfare	Post Retirement	Wage Adjustment	Savings	Pipeline Safety Fee	Corporate Support Services	Franchise Tax Over/Under	Margin Tax	Wireless Revenue	Ad Valorem	Postage	Depreciation
OPERATING REVENUE													
1	4800 Gas Residential Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	4811 Gas S Comm Sales	-	-	-	-	-	-	-	-	-	-	-	-
3	4812 Gas L Comm Sales	-	-	-	-	-	-	-	-	-	-	-	-
4	4814 Gas SV Ind Sales	-	-	-	-	-	-	-	-	-	-	-	-
5	4850 Gas Intraco Transfer	-	-	-	-	-	-	-	-	-	-	-	-
6	4870 Gas Forfeited Disc	-	-	-	-	-	-	-	-	-	-	-	-
7	4880 Gas Misc Service Rev	-	-	-	-	-	-	-	-	-	-	-	-
8	4893 Transp Rev-Distrib	-	-	-	-	-	-	-	-	-	-	-	-
9	4950 Other Gas Revs	-	-	-	-	557,092	-	-	-	7,200	-	-	-
10	TOTAL OPERATING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 557,092	\$ -	\$ -	\$ -	\$ 7,200	\$ -	\$ -	\$ -
OPERATION & MAINTENANCE EXPENSE													
OTHER GAS SUPPLY AND TRANSMISSION EXPENSE													
11	8040 Gas City Gate Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	8051 Pur Gas Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
13	8081 Gas Storage - Debit	-	-	-	-	-	-	-	-	-	-	-	-
14	8082 Gas Storage - Credit	-	-	-	-	-	-	-	-	-	-	-	-
15	8580 Transmission of Gas	-	-	-	-	-	-	-	-	-	-	-	-
16	Total Other Gas Supply and Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIVISION OPERATIONS EXPENSE													
17	8700 Oper Supv & Eng	\$ -	\$ -	\$ 6,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	8710 Distr Load Dispatch	-	-	1,828	-	-	-	-	-	-	-	-	-
19	8740 Mains & Services Exp	-	-	20,096	-	-	-	-	-	-	-	-	-
20	8750 Meas & Reg Sta Exps	-	-	188	-	-	-	-	-	-	-	-	-
21	8760 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-	-	-	-
22	8770 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-	-	-	-
23	8780 Meter & House Reg	-	-	42,100	-	-	-	-	-	-	-	-	-
24	8790 Customer Install Exp	-	-	-	-	-	-	-	-	-	-	-	-
25	8800 Other Utility Expense	-	-	5,374	-	-	231,504	-	-	-	-	-	-
26	8810 Rents	-	-	-	-	-	-	-	-	-	-	-	-
27	Total Division Operations Expense	\$ -	\$ -	\$ 75,856	\$ -	\$ -	\$ 231,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DIVISION MAINTENANCE EXPENSE													
28	8850 Maint Supv & Eng	\$ -	\$ -	\$ 6,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	8870 Maintenance of Mains	-	-	19,059	-	-	-	-	-	-	-	-	-
30	8890 Maint of Meas & Reg	-	-	2,881	-	-	-	-	-	-	-	-	-
31	8900 Maint-Meas & Reg Sta	-	-	230	-	-	-	-	-	-	-	-	-
32	8910 Maint-Meas & Reg-Cit	-	-	1,728	-	-	-	-	-	-	-	-	-
33	8920 Maint of Services	-	-	31,737	-	-	-	-	-	-	-	-	-
34	8930 Maint-Mtr & Hous Reg	-	-	13,013	-	-	-	-	-	-	-	-	-
35	8940 Maint of Oth Equip	-	-	17	-	-	-	-	-	-	-	-	-
36	Total Division Maintenance Expense	\$ -	\$ -	\$ 75,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CenterPoint Energy
Houston Division
Operating Income Adjustments
For The Test Year Ended September 30, 2009

(A)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
Workpaper Ref. Number	4b/6	4b/7	4b/8	4b/9	4b/10	4b/11	4b/12	4b/23	4b/13	4b/14	4b/15	4b/16
Line No.	Health & Welfare	Post Retirement	Wage Adjustment	Savings	Pipeline Safety Fee	Corporate Support Services	Franchise Tax Over/Under	Margin Tax	Wireless Revenue	Ad Valorem	Postage	Depreciation
CUSTOMER ACCOUNTS EXPENSE												
37	9010 Supervision	\$ -	\$ -	\$ 1,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	9020 Meter Reading Exp	-	-	-	-	-	-	-	-	-	-	-
39	9030 Cust Records & Colle	-	-	26,313	-	471,524	-	-	-	-	124,063	-
40	9040 Uncollectible Accts	-	-	-	-	-	-	-	-	-	-	-
41	9050 Misc Cust Accts Exp	-	-	766	-	-	-	-	-	-	-	-
42	Total Customer Accounts Expense	\$ -	\$ -	\$ 28,637	\$ -	\$ 471,524	\$ -	\$ -	\$ -	\$ -	\$ 124,063	\$ -
CUSTOMER SERVICE EXPENSE												
43	9090 Info & Instruc Adv	\$ -	\$ -	\$ 378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	9100 Misc Cust Srv & Info	-	-	882	-	-	-	-	-	-	-	-
45	Total Customer Service Expense	\$ -	\$ -	\$ 1,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SALES PROMOTION EXPENSE												
46	9110 Supervision	\$ -	\$ -	\$ 882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	9120 Demo & Selling Exps	-	-	126	-	-	-	-	-	-	-	-
48	9130 Advertising Exps	-	-	-	-	-	-	-	-	-	-	-
49	9160 Misc Sales Exps	-	-	252	-	-	-	-	-	-	-	-
50	Total Sales Promotion Expense	\$ -	\$ -	\$ 1,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADMINISTRATIVE AND GENERAL EXPENSE												
51	9200 Admin & Gen Salaries	\$ -	\$ -	\$ 12,634	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	9210 Office Supplies & Ex	-	-	-	-	14,561	-	-	-	-	-	-
53	9230 Outside Services Emp	-	-	-	-	-	-	-	-	-	-	-
54	9240 Property Insurance	-	-	-	-	-	-	-	-	-	-	-
55	9250 Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-
56	9260 Empl Pensions&Ben	1,430,421	145,806	-	(435,651)	-	-	-	-	-	-	-
57	9280 Regulatory Comm Exp	-	-	-	-	-	-	-	-	-	-	-
58	9301 Gen Advertising Exp	-	-	-	-	-	-	-	-	-	-	-
59	9302 Misc General Exps	-	-	-	-	655,611	-	-	-	-	-	-
60	9320 Maint Gen Plant	-	-	-	-	12,340	-	-	-	-	-	-
61	Total Administrative and General Expense	\$ 1,430,421	\$ 145,806	\$ 12,634	\$ (435,651)	\$ 682,512	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(A)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)
Workpaper Ref. Number	4b/6	4b/7	4b/8	4b/9	4b/10	4b/11	4b/12	4b/23	4b/13	4b/14	4b/15	4b/16
Line No.	Health & Welfare	Post Retirement	Wage Adjustment	Savings	Pipeline Safety Fee	Corporate Support Services	Franchise Tax Over/Under	Margin Tax	Wireless Revenue	Ad Valorem	Postage	Depreciation
DEPRECIATION AND AMORTIZATION EXPENSES												
62	4030 Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,325
63	4043 Amrt Lmt-Trm Gas Plant	-	-	-	-	-	-	-	-	-	-	1,506
64	4050 Amort Other Plant	-	-	-	-	-	-	-	-	-	-	11,809
65	4073 Amort Property Loss, Unrecov. Plant	-	-	-	-	-	-	-	-	-	-	-
66	Total Depreciation and Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,640
TAXES OTHER THAN INCOME TAX												
67	4081 Other Taxes-Non-Inc	\$ -	\$ -	\$ 37,145	\$ -	\$ (518,223)	\$ -	\$ (5,397,308)	\$ -	\$ -	\$ (443,811)	\$ -
68	Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ 37,145	\$ -	\$ (518,223)	\$ -	\$ (5,397,308)	\$ -	\$ -	\$ (443,811)	\$ -
69	Total O&M Expense	\$ 1,430,421	\$ 145,806	\$ 232,029	\$ (435,651)	\$ (518,223)	\$ 1,385,540	\$ (5,397,308)	\$ -	\$ -	\$ (443,811)	\$ 124,063
70	Net Utility Operating Income Before Income Tax	\$ 1,430,421	\$ 145,806	\$ 232,029	\$ (435,651)	\$ 38,869	\$ 1,385,540	\$ (5,397,308)	\$ -	\$ 7,200	\$ (443,811)	\$ 124,063
INCOME TAXES												
71	4091 Inc Taxes-Oper Inc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,964,046	\$ -	\$ -	\$ -	\$ -
72	Net Utility Income	\$ 1,430,421	\$ 145,806	\$ 232,029	\$ (435,651)	\$ 38,869	\$ 1,385,540	\$ 1,964,046	\$ 7,200	\$ (443,811)	\$ 124,063	\$ 589,640

CenterPoint Energy
Houston Division
Operating Income Adjustments
For The Test Year Ended September 30, 2009

(A)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	
Line No.	Account/Description	4b/17	4b/18	4b/19	4b/20	4b/21	4b/22	4b/23	4b/24	4b/25	Total Adjustments
		Interest on Customer Deposits	Hurricane Ike Amortization	Business Entertainment/Contributions	Bad Debt	Investor Services & Investor Relations	Injuries & Damages	Income Tax Adjustment	Transportation Depreciation	Legal	
OPERATING REVENUE											
1	4800 Gas Residential Sale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419,955,954
2	4811 Gas S Comm Sales	-	-	-	-	-	-	-	-	-	299,802,871
3	4812 Gas L Comm Sales	-	-	-	-	-	-	-	-	-	(24,017,588)
4	4814 Gas SV Ind Sales	-	-	-	-	-	-	-	-	-	26,430,410
5	4850 Gas Intraco Transfer	-	-	-	-	-	-	-	-	-	116,876
6	4870 Gas Forfeited Disc	-	-	-	-	-	217	-	-	-	217
7	4880 Gas Misc Service Rev	-	-	-	-	-	-	-	-	-	(57,380)
8	4893 Transp Rev-Distrib	-	-	-	-	-	-	-	-	-	(305,973)
9	4950 Other Gas Revs	-	-	-	-	-	-	-	-	-	949,879
10	TOTAL OPERATING REVENUE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,875,266
OPERATION & MAINTENANCE EXPENSE											
OTHER GAS SUPPLY AND TRANSMISSION EXPENSE											
11	8040 Gas City Gate Purch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (665,639,535)
12	8051 Pur Gas Adjustments	-	-	-	-	-	-	-	-	-	23,630,535
13	8081 Gas Storage - Debit	-	-	-	-	-	-	-	-	-	(74,764,648)
14	8082 Gas Storage - Credit	-	-	-	-	-	-	-	-	-	152,673,493
15	8580 Transmission of Gas	-	-	-	-	-	-	-	-	-	(121,472,538)
16	Total Other Gas Supply and Transmission Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (685,572,693)
DIVISION OPERATIONS EXPENSE											
17	8700 Oper Supv & Eng	\$ -	\$ -	\$ (596)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,674
18	8710 Distr Load Dispatch	-	-	-	-	-	(4,273)	-	-	-	(2,445)
19	8740 Mains & Services Exp	-	-	(759)	-	-	(22,788)	-	-	-	(3,451)
20	8750 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-	188
21	8760 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-	-
22	8770 Meas & Reg Sta Exps	-	-	-	-	-	-	-	-	-	-
23	8780 Meter & House Reg	-	-	(490)	-	-	(24,212)	-	346,404	-	363,802
24	8790 Customer Install Exp	-	-	-	-	-	-	-	-	-	-
25	8800 Other Utility Expense	-	-	-	-	-	-	-	-	-	236,878
26	8810 Rents	-	-	-	-	-	-	-	-	-	-
27	Total Division Operations Expense	\$ -	\$ -	\$ (1,845)	\$ -	\$ -	\$ (51,273)	\$ -	\$ 346,404	\$ -	\$ 600,646
DIVISION MAINTENANCE EXPENSE											
28	8850 Maint Supv & Eng	\$ -	\$ -	\$ (596)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,976
29	8870 Maintenance of Mains	-	-	(316)	-	-	(29,909)	-	76,992	-	65,826
30	8890 Maint of Meas & Reg	-	-	-	-	-	-	-	-	-	2,881
31	8900 Maint-Meas & Reg Sta	-	-	-	-	-	(2,849)	-	-	-	(2,619)
32	8910 Maint-Meas & Reg-Cit	-	-	-	-	-	(1,424)	-	-	-	304
33	8920 Maint of Services	-	-	(361)	-	-	(12,819)	-	153,985	-	172,542
34	8930 Maint-Mtr & Hous Reg	-	-	-	-	-	(2,849)	-	-	-	10,164
35	8940 Maint of Oth Equip	-	-	-	-	-	(25,635)	-	153,985	-	128,367
36	Total Division Maintenance Expense	\$ -	\$ -	\$ (1,273)	\$ -	\$ -	\$ (75,485)	\$ -	\$ 384,962	\$ -	\$ 383,441

CenterPoint Energy
Houston Division
Operating Income Adjustments
For The Test Year Ended September 30, 2009

Schedule 4b
42 of 125

Line No.	(A) Account/Description	Workpaper Ref. Number	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)
			4b/17	4b/18	4b/19	4b/20	4b/21	4b/22	4b/23	4b/24	4b/25	Total Adjustments
			Interest on Customer Deposits	Hurricane Ike Amortization	Business Entertainment/ Contributions	Bad Debt	Investor Services & Investor Relations	Injuries & Damages	Income Tax Adjustment	Transportation Depreciation	Legal	
CUSTOMER ACCOUNTS EXPENSE												
37	9010 Supervision		\$ -	\$ -	\$ (196)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,362
38	9020 Meter Reading Exp		-	-	-	-	-	(8,546)	-	-	-	(8,546)
39	9030 Cust Records & Colle		331,138	-	(104)	-	-	(4,273)	-	38,434	-	987,095
40	9040 Uncollectible Accts		-	-	-	(752,209)	-	-	-	-	-	(752,209)
41	9050 Misc Cust Accts Exp		-	-	-	-	-	(1,424)	-	-	-	(658)
42	Total Customer Accounts Expense		\$ 331,138	\$ -	\$ (300)	\$ (752,209)	\$ -	\$ (14,243)	\$ -	\$ 38,434	\$ -	\$ 227,044
CUSTOMER SERVICE EXPENSE												
43	9090 Info & Instruc Adv		\$ -	\$ -	\$ (1,577)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,199)
44	9100 Misc Cust Srv & Info		-	-	(3,678)	-	-	-	-	-	-	(2,796)
45	Total Customer Service Expense		\$ -	\$ -	\$ (5,255)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,995)
SALES PROMOTION EXPENSE												
46	9110 Supervision		\$ -	\$ -	\$ (3,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,796)
47	9120 Demo & Selling Exps		-	-	(526)	-	-	-	-	-	-	(400)
48	9130 Advertising Exps		-	-	-	-	-	-	-	-	-	-
49	9160 Misc Sales Exps		-	-	(1,051)	-	-	-	-	-	-	(799)
50	Total Sales Promotion Expense		\$ -	\$ -	\$ (5,255)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,995)
ADMINISTRATIVE AND GENERAL EXPENSE												
51	9200 Admin & Gen Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,634
52	9210 Office Supplies & Ex		-	-	(1,069)	-	-	-	-	2,351	-	15,843
53	9230 Outside Services Emp		-	-	-	-	-	-	-	-	-	-
54	9240 Property Insurance		-	-	-	-	-	-	-	-	-	-
55	9250 Injuries & Damages		-	-	-	-	-	1,072,365	-	-	-	1,072,365
56	9260 Empl Pensions&Ben		-	-	-	-	-	-	-	-	-	1,438,477
57	9280 Regulatory Comm Exp		-	-	-	-	-	-	-	-	-	-
58	9301 Gen Advertising Exp		-	-	-	-	-	-	-	-	-	-
59	9302 Misc General Exps		-	-	-	-	(178,239)	(1,424)	-	-	(24,282)	407,279
60	9320 Maint Gen Plant		-	-	-	-	-	-	-	-	-	12,340
61	Total Administrative and General Expense		\$ -	\$ -	\$ (1,069)	\$ -	\$ (178,239)	\$ 1,070,941	\$ -	\$ 2,351	\$ (24,282)	\$ 2,958,938

Line No.	(A) Account/Description	Workpaper Ref. Number	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)
			4b/17	4b/18	4b/19	4b/20	4b/21	4b/22	4b/23	4b/24	4b/25	Total Adjustments
			Interest on Customer Deposits	Hurricane Ike Amortization	Business Entertainment/ Contributions	Bad Debt	Investor Services & Investor Relations	Injuries & Damages	Income Tax Adjustment	Transportation Depreciation	Legal	
DEPRECIATION AND AMORTIZATION EXPENSES												
62	4030 Depreciation		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 576,325
63	4043 Amrt Lmt-Trm Gas Plant		-	-	-	-	-	-	-	-	-	1,506
64	4050 Amort Other Plant		-	-	-	-	-	-	-	-	-	11,809
65	4073 Amort Property Loss, Unrecov. Plant		-	-	-	-	-	-	-	-	-	-
66	Total Depreciation and Amortization		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,640
TAXES OTHER THAN INCOME TAX												
67	4081 Other Taxes-Non-Inc		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,128,414)
68	Total Taxes Other Than Income Taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,128,414)
69	Total O&M Expense		\$ 331,138	\$ -	\$ (14,997)	\$ (752,209)	\$ (178,239)	\$ 929,940	\$ -	\$ 772,151	\$ (24,282)	\$ (722,949,388)
70	Net Utility Operating Income Before Income Tax		\$ 331,138	\$ -	\$ (14,997)	\$ (752,209)	\$ (178,239)	\$ 929,940	\$ -	\$ 772,151	\$ (24,282)	\$ (74,122)
INCOME TAXES												
71	4091 Inc Taxes-Oper Inc		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (572,817)	\$ -	\$ -	\$ 1,391,229
72	Net Utility Income		\$ 331,138	\$ -	\$ (14,997)	\$ (752,209)	\$ (178,239)	\$ 929,940	\$ (572,817)	\$ 772,151	\$ (24,282)	\$ 1,317,107

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CenterPoint Energy
Rate Filing Package - Houston Division
Pro Forma Statement of Income, Test Year, As Adjusted
Existing Rate Schedules/Existing Rate Classes

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial and Industrial Sales	
				Small	Large
1	Operating Revenues				
2	Recovery of Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -
3	Rate Revenues	168,854,705	129,466,000	16,673,086	22,715,619
4	Total Gas Sales Revenue	<u>168,854,705</u>	<u>129,466,000</u>	<u>16,673,086</u>	<u>22,715,619</u>
5	Other Operating Revenues				
6	Forfeited Discounts	\$ 8,846,839	7,437,408	455,632	953,799
7	Miscellaneous Gas Service	12,210,689	10,357,603	1,834,620	18,466
8	Other Gas Revenues	-	-	-	-
9	Subtotal Other Operating Revenues	<u>21,057,528</u>	<u>17,795,011</u>	<u>2,290,252</u>	<u>972,265</u>
10	Total Operating Revenues	<u>189,912,233</u>	<u>147,261,011</u>	<u>18,963,338</u>	<u>23,687,884</u>
11	Operating Revenue Deductions				
12	Gas Purchases	-	-	-	-
13	Operating & Maintenance Expense	<u>\$ 112,382,689</u>	<u>100,632,001</u>	<u>7,281,757</u>	<u>4,468,931</u>
14	Total Operating Expense	<u>112,382,689</u>	<u>100,632,001</u>	<u>7,281,757</u>	<u>4,468,931</u>
15	Depreciation	29,710,534	26,650,441	1,957,162	1,102,930
16	Taxes Other Than Income	<u>8,955,625</u>	<u>8,026,218</u>	<u>579,328</u>	<u>350,079</u>
17	Total Operating Revenue Deductions	<u>151,048,847</u>	<u>135,308,660</u>	<u>9,818,247</u>	<u>5,921,940</u>
18	Operating Income	<u>38,863,386</u>	<u>11,952,351</u>	<u>9,145,091</u>	<u>17,765,944</u>
19	Less: Interest Expense	(10,011,749)	(8,975,694)	(647,248)	(388,807)
20	State Margin Tax	<u>(1,899,122)</u>	<u>(1,472,610)</u>	<u>(189,633)</u>	<u>(236,879)</u>
21	Taxable Income (line 18+19+20)	26,952,515	1,504,047	8,308,209	17,140,258
22	Federal Income Taxes 35.0000%	<u>9,433,380</u>	<u>526,416</u>	<u>2,907,873</u>	<u>5,999,090</u>
23	Net Operating Income (line 18+20-22)	<u>\$ 27,530,884</u>	<u>\$ 9,953,325</u>	<u>\$ 6,047,584</u>	<u>\$ 11,529,975</u>
24	Overall Return	<u>7.73%</u>	<u>3.12%</u>	<u>26.28%</u>	<u>83.40%</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Pro Forma Statement of Income, Test Year, As Adjusted
Existing Rate Schedules/Existing Rate Classes

Line No.	Column (A) Particulars	(B)	(C)	(D)		(E)
		Total	Residential	Commercial and Industrial Sales		Large
				Small		
25	Interest Expense	\$ 10,011,749	\$ 8,975,694	\$ 647,248	\$	388,807
26	Preferred Dividends	-	-	-	-	-
27	Net Income available to Common	<u>17,519,134</u>	<u>977,631</u>	<u>5,400,336</u>		<u>11,141,168</u>
28						
29	Rate Base					
30	Net Plant	431,354,240	386,703,106	27,888,305		16,762,830
31	Cash Working Capital	(17,017,709)	(15,238,344)	(1,102,650)		(676,714)
32	Customer Deposits & Advances	(14,600,180)	(13,088,859)	(943,944)		(567,377)
33	Materials & Supplies-Total	6,425,327	5,753,497	416,325		255,505
34	Prepayments-Total	413,519	370,281	26,794		16,444
35	Current Storage Inventory	-	-	-		-
36	ADIT	(50,601,893)	(45,363,897)	(3,271,559)		(1,966,437)
37	Rate Base	<u>\$ 355,973,304</u>	<u>\$ 319,135,784</u>	<u>\$ 23,013,269</u>		<u>\$ 13,824,250</u>
38	% Common Equity	<u>55.600%</u>	<u>55.600%</u>	<u>55.600%</u>		<u>55.600%</u>
39	Amount of Common Equity	<u>\$ 197,921,157</u>	<u>\$ 177,439,496</u>	<u>\$ 12,795,378</u>		<u>\$ 7,686,283</u>
40	Return on Common Equity	<u>8.85%</u>	<u>0.55%</u>	<u>42.21%</u>		<u>144.95%</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Pro Forma Statement of Income, Test Year, As Adjusted
Proposed Rate Schedules/Existing Rate Classes

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial and Industrial Sales	
				Small	Large
1	Operating Revenues				
2	Recovery of Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -
3	Rate Revenues	182,771,620	156,307,399	10,824,412	15,639,808
4	Total Gas Sales Revenue	<u>182,771,620</u>	<u>156,307,399</u>	<u>10,824,412</u>	<u>15,639,808</u>
5	Other Operating Revenues				
6	Forfeited Discounts				
7	Miscellaneous Gas Service	12,210,689	10,357,603	1,834,620	18,466
8	Other Gas Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9	Subtotal Other Operating Revenues	<u>12,210,689</u>	<u>10,357,603</u>	<u>1,834,620</u>	<u>18,466</u>
10	Total Operating Revenues	<u>194,982,308</u>	<u>166,665,002</u>	<u>12,659,032</u>	<u>15,658,274</u>
11	Operating Revenue Deductions				
12	Gas Purchases	-	-	-	-
13	Operating & Maintenance Expense	\$ 112,382,689	\$ 100,632,001	\$ 7,281,757	\$ 4,468,931
14	Total Operating Expense	<u>112,382,689</u>	<u>100,632,001</u>	<u>7,281,757</u>	<u>4,468,931</u>
15	Depreciation	29,710,534	26,650,441	1,957,162	1,102,930
16	Taxes Other Than Income	8,955,625	8,026,218	579,328	350,079
17	Total Operating Revenue Deductions	<u>151,048,847</u>	<u>135,308,660</u>	<u>9,818,247</u>	<u>5,921,940</u>
18	Operating Income	<u>43,933,461</u>	<u>31,356,342</u>	<u>2,840,785</u>	<u>9,736,334</u>
19	Less: Interest Expense	(10,011,749)	(8,975,694)	(647,248)	(388,807)
20	State Margin Tax	(1,949,823)	(1,666,650)	(126,590)	(156,583)
21	Taxable Income (line 18+19+20)	<u>31,971,889</u>	<u>20,713,998</u>	<u>2,066,947</u>	<u>9,190,944</u>
22	Federal Income Taxes 35.0000%	11,190,161	7,249,899	723,431	3,216,830
23	Net Operating Income (line 18+20-22)	<u>\$ 30,793,477</u>	<u>\$ 22,439,793</u>	<u>\$ 1,990,763</u>	<u>\$ 6,362,921</u>
24	Overall Return	<u>8.6505%</u>	<u>7.0314%</u>	<u>8.6505%</u>	<u>46.0272%</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Pro Forma Statement of Income, Test Year, As Adjusted
Proposed Rate Schedules/Existing Rate Classes

Line No.	Column (A) Particulars	(B)	(C)	(D) Commercial and Industrial Sales		(E)
		Total	Residential	Small	Large	
25	Interest Expense	\$ 10,011,749	\$ 8,975,694	\$ 647,248	\$ 388,807	
26	Preferred Dividends	-	-	-	-	
27	Net Income available to Common	<u>20,781,728</u>	<u>13,464,099</u>	<u>1,343,515</u>	<u>5,974,114</u>	
28						
29	Rate Base					
30	Net Plant	431,354,240	386,703,106	27,888,305	16,762,830	
31	Cash Working Capital	(17,017,709)	(15,238,344)	(1,102,650)	(676,714)	
32	Customer Deposits & Advances	(14,600,180)	(13,088,859)	(943,944)	(567,377)	
33	Materials & Supplies-Total	6,425,327	5,753,497	416,325	255,505	
34	Prepayments-Total	413,519	370,281	26,794	16,444	
35	Current Storage Inventory	-	-	-	-	
36	ADIT	(50,601,893)	(45,363,897)	(3,271,559)	(1,966,437)	
37	Rate Base	<u>\$ 355,973,304</u>	<u>\$ 319,135,784</u>	<u>\$ 23,013,269</u>	<u>\$ 13,824,250</u>	
38	% Common Equity	<u>55.600%</u>	<u>55.600%</u>	<u>55.600%</u>	<u>55.600%</u>	
39	Amount of Common Equity	<u>\$ 197,921,157</u>	<u>\$ 177,439,496</u>	<u>\$ 12,795,378</u>	<u>\$ 7,686,283</u>	
40	Return on Common Equity	<u>10.50%</u>	<u>7.59%</u>	<u>10.50%</u>	<u>77.72%</u>	

CenterPoint Energy
Rate Filing Package - Houston Division
Overall Cost of Service Summary

Line No.	Column (A) Particulars	(B) Classification	(C) Total	(D) Residential	(E) Commercial and Industrial Sales			(H) Transport
					Small	Large	(G) Contract	
1	Operating & Maintenance Expense	Customer-Related	\$ 100,017,551	\$ 90,958,009	\$ 5,617,709	\$ 2,627,556	\$ 176,456	\$ 637,821
2	Operating & Maintenance Expense	Capacity-Related	13,833,352	9,673,992	1,664,048	1,841,375	253,850	400,087
3	Operating & Maintenance Expense	Total	\$ 113,850,903	\$ 100,632,001	\$ 7,281,757	\$ 4,468,931	\$ 430,306	\$ 1,037,908
4	Depreciation	Customer-Related	23,970,846	22,792,696	1,077,058	86,776	9,856	4,459
5	Depreciation	Capacity-Related	6,119,774	3,857,746	880,105	1,016,154	104,720	261,050
6	Depreciation	Total	30,090,620	26,650,441	1,957,162	1,102,930	114,577	265,509
7	Taxes Other Than Income	Customer-Related	7,345,489	6,900,694	352,765	72,389	5,756	13,885
8	Taxes Other Than Income	Capacity-Related	1,729,379	1,125,525	226,564	277,690	30,405	69,195
9	Taxes Other Than Income	Total	9,074,867	8,026,218	579,328	350,079	36,162	83,080
10	Subtotal	Customer-Related	131,333,885	120,651,399	7,047,532	2,786,721	192,068	656,166
11	Subtotal	Capacity-Related	21,682,505	14,657,262	2,770,716	3,135,219	388,976	730,332
12	Subtotal	Total	153,016,389	135,308,660	9,818,247	5,921,940	581,044	1,386,497
13	State Margin Taxes	Customer-Related	1,663,247	1,539,244	86,192	29,123	2,064	6,624
14	State Margin Taxes	Capacity-Related	312,137	207,702	40,398	47,164	5,551	11,322
15	State Margin Taxes	Total	1,975,384	1,746,946	126,590	76,287	7,615	17,946
16	Income Taxes	Customer-Related	8,883,002	8,458,211	395,932	25,703	3,267	(110)
17	Income Taxes	Capacity-Related	2,457,219	1,573,954	327,500	408,868	42,801	104,095
18	Income Taxes	Total	11,340,221	10,032,165	723,432	434,571	46,069	103,985
19	Return on Rate Base	Customer-Related	24,444,538	23,275,583	1,089,537	70,731	8,991	(304)
20	Return on Rate Base	Capacity-Related	6,761,855	4,331,258	901,225	1,125,136	117,782	286,453
21	Return on Rate Base	Total	31,206,393	27,606,841	1,990,763	1,195,867	126,773	286,149
22		Customer-Related	166,324,673	153,924,436	8,619,193	2,912,278	206,391	662,375
23		Capacity-Related	31,213,715	20,770,176	4,039,840	4,716,387	555,110	1,132,202
24	Total Gross Cost of Service	Total	\$ 197,538,387	\$ 174,694,612	\$ 12,659,032	\$ 7,628,664	\$ 761,501	\$ 1,794,578

CenterPoint Energy
Rate Filing Package - Houston Division
Overall Cost of Service Summary

Line No.	Column (A)	(B)	(C)	(D)	(E) Commercial and Industrial Sales			(H)
	Particulars	Classification	Total	Residential	Small	Large	Contract	Transport
25	Total Gross Cost of Service-Ratios	Customer-Related	84.1987%	77.9213%	4.3633%	1.4743%	0.1045%	0.3353%
26	Total Gross Cost of Service-Ratios	Capacity-Related	15.8013%	10.5145%	2.0451%	2.3876%	0.2810%	0.5732%
27	Total Gross Cost of Service-Ratios	Total	100.0000%	88.4358%	6.4084%	3.8619%	0.3855%	0.9085%
28								
29	Total Gross Cost of Service-Ratios Within Class	Customer-Related	84.1987%	88.1106%	68.0873%	38.1755%	27.1032%	36.9098%
30	Total Gross Cost of Service-Ratios Within Class	Capacity-Related	15.8013%	11.8894%	31.9127%	61.8245%	72.8968%	63.0902%
31	Total Gross Cost of Service-Ratios Within Class	Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
32								
33	Less: Revenue Credits (under Pro Forma Tariff)	Customer-Related	10,382,337	9,126,144	1,249,143	7,049		
34	Less: Revenue Credits (under Pro Forma Tariff)	Capacity-Related	1,828,352	1,231,459	585,477	11,417		
35	Less: Revenue Credits (under Pro Forma Tariff)	Total	12,210,689	10,357,603	1,834,620	18,466	-	-
36								
37	Net Cost of Service for Rate Design Purposes	Customer-Related	155,942,336	144,798,292	7,370,050	2,905,229	206,391	662,375
38	Net Cost of Service for Rate Design Purposes	Capacity-Related	29,385,363	19,538,717	3,454,363	4,704,970	555,110	1,132,202
39	Net Cost of Service for Rate Design Purposes	Total	185,327,698	164,337,009	10,824,412	7,610,198	761,501	1,794,578

CenterPoint Energy Entex
Rate Filing Package - Houston Division
Railroad Commission of Texas Rate Design

Line No.	Particulars	Total	Residential	Commercial	
				Small	Large
1	Total NetCost of Service	\$ 182,771,620	\$ 164,337,009	\$10,824,412	\$ 7,610,198
2	Current Margin Received				\$23,669,418
3	Transferred to Residential	\$ -	\$ (8,029,610)	\$ -	\$ 8,029,610
4	Net Cost of Service to be Collected	\$ 182,771,620	\$ 156,307,399	\$10,824,412	\$ 15,639,808
5	Net Customer Charge Cost of Service	155,073,570	144,798,292	7,370,050	2,905,229
6	Number Bills	11,239,297	10,693,542	505,315	40,440
7	Customer Charge based on study		\$ 13.54	\$ 14.59	\$ 71.84
8	Design Customer Charge		13.54	14.59	191.00
9	Customer Charge Revenue	\$ 159,892,382	\$ 144,798,292	\$ 7,370,050	\$ 7,724,040
10	Net Distribution Charge Revenue Required	\$ 22,879,238	\$ 11,509,107	\$ 3,454,362	\$ 7,915,768
11	<u>Block Billing Determinants</u>				
12	All Ccf		373,561,067	85,786,388	142,888,042
13					
14			-	-	-
15	Total Billing Determinants		373,561,067	85,786,388	142,888,042
16	<u>Distribution Rates</u>				
17	All Ccf - Residential		\$ 0.03081		
18	All Ccf - General Service - Small			\$ 0.04027	
19	All Ccf - General Service - Large				\$ 0.05540
20					
21	Distribution Charge Revenue	22,880,032	11,509,416	3,454,618	7,915,998
25	Total Revenue - Design	182,772,414	156,307,708	10,824,668	15,640,038
26	Total Revenue Over(Under)	\$ 794	\$ 309	\$ 256	\$ 230

CenterPoint Energy
Rate Filing Package - Houston Division
Isolation of Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification

Line No.	(A) Account No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial and Industrial Sales		(G) Contract	(H) Transport
					Small	Large		
1	Operating Expenses:							
2	Operation & Maintenance							
3	874	Customer-related portion of Mains & Services Expense	\$ 5,149,437	\$ 4,896,364	\$ 231,375	\$ 18,621	\$ 2,118	\$ 959
4								
5		Allocation Data-Amounts						
6		Customer-related Central Distribution Plant	108,039,747	102,732,046	4,854,523	388,504	44,499	20,175
7		Customer-related Downstream Distribution Plant	129,146,430	122,797,440	5,802,752	469,208	53,053	23,977
8		Total	237,186,177	225,529,486	10,657,274	857,712	97,552	44,152
9		Allocation Data-Ratios						
10		Customer-related Central Distribution	45.5506%	45.5515%	45.5513%	45.2954%	45.6159%	45.6937%
11		Customer-related Downstream Distribution	54.4494%	54.4485%	54.4487%	54.7046%	54.3841%	54.3063%
12		Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
13								
14								
15	874	Downstream, Customer-Mains & Services Expense	\$ 2,803,837	\$ 2,665,997	\$ 125,981	\$ 10,187	\$ 1,152	\$ 521
16		(Line 11 X Line 15)						
17		<u>Add Customer-related, Field Supervised, Downstream Distribution from specific accounts:</u>						
18	892	Maintenance of Service Lines	4,008,533	3,811,469	180,110	14,564	1,647	744
19	878	Operation of Meters & House Regulators	8,007,526	7,613,866	359,791	29,093	3,289	1,487
20	893	Maintenance of Meters & House Regulators	1,316,297	1,251,586	59,143	4,782	541	244
21		Subtotal Supervised Field-Downstream-Customer	16,136,193	15,342,918	725,024	58,625	6,629	2,996
22		(Line 15 + 18 + 19 + 20)						
23								
24		Allocation Data						
25		Supervisory Field Expenses	10,163,872	8,941,115	658,082	419,988	49,090	95,597
26		Supervised Field Expenses	31,509,334	27,718,628	2,040,139	1,302,017	152,185	296,364
27		Overall Supervisory Cost Ratio	32.2567%	32.2567%	32.2567%	32.2567%	32.2567%	32.2567%

CenterPoint Energy
Rate Filing Package - Houston Division
Isolation of Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification

Line No.	(A) Account No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial and Industrial Sales		(F) Large	(G) Contract	(H) Transport
					Small				
28									
29	VAR	Supervisory on Downstream Supervised Field (Line 26 X Line 21)	\$ 5,205,004	\$ 4,949,119	\$ 233,869	\$ 18,911	\$ 2,138	\$ 966	
30									
31									
32		Subtotal Downstream Field Expenses (Line 21 + Line 26)	\$ 21,341,196	\$ 20,292,038	\$ 958,893	\$ 77,536	\$ 8,767	\$ 3,962	
33									
34		Add Direct Customer Expenses:							
35		Expenses Classified as Customer	36,107,563	32,103,559	2,272,719	1,323,949	92,016	315,322	
36		Other	-	-	-	-	-	-	
37									
38		Subtotal Downstream Expense Other than A&G (Line 32 + Line 35 + Line 36)	57,448,759	52,395,596	3,231,612	1,401,484	100,783	319,284	
39									
40									
41		Allocation Data:							
42		Total Customer-Related Expense Other than A&G	68,183,397	62,007,378	3,829,673	1,791,242	120,292	434,812	
43		Ratio of Downstream to Total Customer, Non-A&G.	84.2562%	84.4990%	84.3835%	78.2409%	83.7812%	73.4303%	
44									
45		A&G Expenses - Customer-related only	31,834,153	28,950,631	1,788,036	836,313	56,163	203,009	
46									
47		Allocation to Downstream - Customer Category (Line 43 X Line 45)	26,822,257	24,462,985	1,508,808	654,339	47,054	149,070	
48									
49									
50		Total Downstream Distribution Expenses (Line 47 + Line 38)	\$ 84,271,017	\$ 76,858,582	\$ 4,740,420	\$ 2,055,824	\$ 147,837	\$ 468,354	
51									

CenterPoint Energy
Rate Filing Package - Houston Division
Isolation of Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification.

Line No.	(A) Account No.	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial and Industrial Sales			(H) Transport
					Small	Large	(G) Contract	
52		Depreciation - Downstream Function, Non-capacity	\$ 15,586,038	\$ 14,819,811	\$ 700,305	\$ 56,626	\$ 6,403	\$ 2,894
53								
54		Allocation Data:						
55		Total Return Allowance	24,444,538	23,275,583	1,089,537	70,731	8,991	(304)
56		Total Income Taxes	8,883,002	8,458,211	395,932	25,703	3,267	(110)
57		Total Pre-tax return	33,327,541	31,733,794	1,485,469	96,434	12,258	(414)
58		Downstream-Customer Rate Base Ratio	63.1498%	63.1682%	62.9706%	59.9068%	60.6605%	224.2767%
59								
60		Downstream-Customer Pre-Tax Return	21,046,268	20,045,652	935,409	57,771	7,436	(929)
61		(Line 59 X Line 58)						
62		Taxes Other Than Income	6,390,263	5,956,564	320,905	87,919	6,658	18,309
63								
64		Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification.						
65		Total Downstream Distribution Expenses (Line 50)	84,271,017	76,858,582	4,740,420	2,055,824	147,837	468,354
66		Depreciation - Downstream, Customer (Line 53)	15,586,038	14,819,811	700,305	56,626	6,403	2,894
67		Pre-Tax Return	21,046,268	20,045,652	935,409	57,771	7,436	(929)
68		Taxes Other Than Income	6,390,263	5,956,564	320,905	87,919	6,658	18,309
69		Subtotal	127,293,586	117,680,609	6,697,039	2,258,139	168,333	488,628
70		Revenue Credits	-	(10,357,603)	(1,834,620)	(18,466)	-	-
71		Gross Cost of Service	197,538,387	174,694,612	12,659,032	7,628,664	761,501	1,794,578
72		Net Cost of Service	197,538,387	164,337,009	10,824,412	7,610,198	761,501	1,794,578
73		Net as a % of Gross	100.0000%	94.0710%	85.5074%	99.7579%	100.0000%	100.0000%
74								
75		Net Downstream Distribution Customer-Related COS	\$ 127,293,586	\$ 110,703,353	\$ 5,726,466	\$ 2,252,673	\$ 168,333	\$ 488,628

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation Factors

Line No.	Column (A) <u>Particulars</u>	(C) <u>Total</u>	(D) <u>Residential</u>	(E) Commercial and Industrial Sales			(H) <u>Transport</u>
				(E) <u>Small</u>	(F) <u>Large</u>	(G) <u>Contract</u>	
1	Number of Bills	11,246,029	10,693,542	505,315	40,440	4,632	2,100
2	Ratios	100.0000%	95.0873%	4.4933%	0.3596%	0.0412%	0.0187%
3	Average Customer Count	937,169	891,129	42,110	3,370	386	175
4	Design-Day Demand - Unadjusted	1,178,928	872,908	101,187	150,543	6,772	47,518
5	Ratios	100.0000%	74.0425%	8.5830%	12.7695%	0.5744%	4.0306%
6	Design-Day - As Adjusted	1066467.71	765972.58	96133.85	150138.60	6725.68	47497.00
7	Ratios	100.0000%	71.8233%	9.0142%	14.0781%	0.6307%	4.4537%
8	Annual Sales - Ccf	770,971,487	373,561,067	85,786,388	142,888,042	15,717,280	153,018,710
9	Annual Average Day - Mcf	211,225	102,345	23,503	39,147	4,306	41,923
10	Sales Ratios	100.0000%	48.4533%	11.1271%	18.5335%	2.0386%	19.8475%
11	Load Factor	19.81%	13.36%	24.45%	26.07%	64.02%	88.26%
12	Net Plant - Allocated	\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690
13	Ratios	100.000000%	88.463224%	6.379802%	3.834709%	0.405455%	0.916810%
14	Net Plant Per Customer Location	\$ 466.44	\$ 433.95	\$ 662.28	\$ 4,974.13	\$ 4,591.67	\$ 22,901.08
15	Net Plant Per Customer / Residential	0	1	1.53	11.46	6.93	52.77
16	Net Plant Weighted Customer Location Counts	1,005,935	891,129	64,267	38,629	2,676	9,235
17	Ratios	100.0000%	88.5871%	6.3887%	3.8401%	0.2660%	0.9181%
18	Net Plant Weighted Ratios	100.0000%	88.5871%	6.3887%	3.8401%	0.2660%	0.9181%

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation Factors

Line No.	Column (A) Particulars	(C) Total	(D) Residential	(E) Commercial and Industrial Sales			(G) Contract	(H) Transport
				Small	Large			
19	Allocation Data - O&M+CA+MKT -Customer	\$ 68,183,397	\$ 62,007,378	\$ 3,829,673	\$ 1,791,242	\$ 120,292	\$ 434,812	
20	Allocation Data - O&M+CA+MKT -Capacity	9,430,394	6,594,899	1,134,405	1,255,292	173,053	272,745	
21	Allocation Data - O&M+CA+MKT -Total	77,613,791	68,602,277	4,964,078	3,046,534	293,346	707,557	
22	Ratios-Customer	87.8496%	79.8922%	4.9343%	2.3079%	0.1550%	0.5602%	
23	Ratios-Capacity	12.1504%	8.4971%	1.4616%	1.6174%	0.2230%	0.3514%	
24	Ratios-Total	100.0000%	88.3893%	6.3959%	3.9252%	0.3780%	0.9116%	
25	Allocation Data -Total Distribution Plant-Customer	343,571,529	326,685,363	15,437,354	1,243,619	141,273	63,921	
26	Allocation Data -Total Distribution Plant-Capacity	93,562,784	60,017,743	12,450,950	15,519,211	1,631,110	3,943,769	
27	Allocation Data -Total Distribution Plant	437,134,313	386,703,106	27,888,305	16,762,830	1,772,383	4,007,690	
28	Customer Ratios	78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
29	Capacity Ratios	21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
30	Overall Ratios	100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
31	Total Central & Downstream-Customer	321,042,929	305,264,018	14,425,099	1,162,073	132,009	59,729	
32	Total Central & Downstream-Capacity	87,427,704	56,082,272	11,634,519	14,501,588	1,524,156	3,685,169	
33	Total Central & Downstream	\$ 408,470,633	\$ 361,346,291	\$ 26,059,619	\$ 15,663,661	\$ 1,656,165	\$ 3,744,898	
34	Ratios-Customer	78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
35	Ratios-Capacity	21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
36	Ratios	100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
37	Subtotal Common Use Central Distribution Net Plant	\$ 175,926,227	\$ 153,390,843	\$ 10,604,642	\$ 8,824,956	\$ 424,471	\$ 2,681,315	
38	Common Use Central Distribution Plant - Overall Ratios by C	100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%	

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation Factors

Line No.	Column (A) Particulars	(C) Total	(D) Residential	(E) Commercial and Industrial Sales			(G) Contract	(H) Transport
				Small	Large			
39	Customer-Related Total Plant-Amounts							
40	Central Distribution System-Customer	\$ 124,362,132	\$ 118,254,004	\$ 5,588,001	\$ 447,204	\$ 51,223	\$ 23,223	
41	Downstream Distribution Lateral Systems-Customer	219,205,206	208,431,359	9,849,353	796,415	90,050	40,698	
42	Total Customer Plant	343,567,338	326,685,363	15,437,354	1,243,619	141,273	63,921	
43	Customer-Related Total Plant-Ratios							
44	Central Distribution System-Customer	36.1973%	36.1981%	36.1979%	35.9599%	36.2581%	36.3306%	
45	Downstream Distribution Lateral Systems-Customer	63.8027%	63.8019%	63.8021%	64.0401%	63.7419%	63.6694%	
46	Total Customer Plant	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	
47	Net Plant in Service-Customer	\$ 343,571,529	\$ 326,685,363	\$ 15,437,354	\$ 1,243,619	\$ 141,273	\$ 63,921	
48	Net Plant in Service-Capacity	93,562,784	60,017,743	12,450,950	15,519,211	1,631,110	3,943,769	
49	Net Plant in Service-Total	\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690	
50	Net Plant-Customer Ratio	78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
51	Net Plant-Capacity Ratio	21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
52	Net Plant-Composite Ratio	100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation Factors

Line No.	Column (A) Particulars	(C) Total	(D) Residential	(E) Commercial and Industrial Sales			(G)	(H)
				Small	Large	Contract		Transport
53	Rate Base Ratios							
54	Customer-Related	78.3318%	74.5859%	3.4914%	0.2267%	0.0288%		-0.0010%
55	Capacity-Related	21.6682%	13.8794%	2.8880%	3.6055%	0.3774%		0.9179%
56	Total	100.0000%	88.4653%	6.3793%	3.8321%	0.4062%		0.9170%
57	Return Rate	8.6505%	8.6505%	8.6505%	8.6505%	8.6505%		8.6505%
58								
59	Return Amounts-Customer	24,444,538	23,275,583	1,089,537	70,731	8,991		(304)
60	Return Amounts-Capacity	6,761,855	4,331,258	901,225	1,125,136	117,782		286,453
61	Return Amounts-Total	31,206,393	27,606,841	1,990,763	1,195,867	126,773		286,149
62								
63								
64	O&M Customer Ratios	87.8496%	79.8922%	4.93427%	2.30789%	0.15499%		0.56023%
65	O&M Capacity Ratios	12.1504%	8.49707%	1.46160%	1.61736%	0.22297%		0.35141%
66	O&M Total Ratios	100.000%	88.3893%	6.3959%	3.92525%	0.37796%		0.91164%
67	Capacity Ratios	100.000%	71.8233%	9.0142%	14.0781%	0.631%		4.454%
68	Services: Plant Account 380:	\$ 264,778,538	\$ 242,286,371	\$ 16,883,922	\$ 4,234,608	\$ 807,093		-
69	Ratio	100.0000%	91.5053%	6.3766%	1.5993%	0.3048%		0.2140%
70	Capacity Related Cost	\$ 11,793,240	\$ 1,738,128	5,516,896	3,315,474	703,167		519,575
71	Connectivity Ratio	95.5460%	99.2826%	67.3246%	21.7053%	12.8765%		8.2904%
72	Meters: Plant Account 381:	84,463,836	75,030,190	1,655,796	5,831,272	1,010,197		936,381
73	Ratio	100.0000%	88.8311%	1.9604%	6.9039%	1.1960%		1.1086%
74	Capacity Related Cost	\$ 30,147,768	\$ 23,384,363	(784,710)	5,633,934	987,884		926,297
75	Connectivity Ratio	64.3069%	68.8334%	147.3917%	3.3841%	2.2088%		1.0769%

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation Factors

Line No.	Column (A)	(C)	(D)	(E)	(F)	(G)	(H)
	Particulars	Total	Residential	Commercial and Industrial Sales		Contract	Transport
				Small	Large		
76	Meter Installations: Plant Account 382:	313,614,490	290,503,844	18,294,860	4,057,011	495,711	263,064
77	Ratio	100.0000%	92.6309%	5.8336%	1.2936%	0.1581%	0.0839%
78	Capacity Related Cost	\$ 8,957,911	\$ 824,540	4,606,162	2,950,148	370,559	206,502
79	Connectivity Ratio	97.1437%	99.7162%	74.8226%	27.2827%	25.2470%	21.5013%
80	All Regulators: Plant Accounts 383 & 385:	\$ 37,423,649	23,029,589	7,947,129	4,595,157	901,810	949,964
81	Ratio	100.0000%	61.5375%	21.2356%	12.2788%	2.4097%	2.5384%
82	Capacity Related Cost	\$ 22,456,330	\$ 8,798,081	7,274,624	4,540,778	895,661	947,185
83	Connectivity Ratio	39.9943%	61.7966%	8.4622%	1.1834%	0.6818%	0.2925%

CenterPoint Energy
Rate Filing Package - Houston Division
Gas Plant in Service - Test Year, As Adjusted

Line No.	Account No.	Column (A) Particulars	(C) Gross Plant	(D) Accumulated Reserve for Amortization & Depreciation	(E) Net Plant
1		INTANGIBLE PLANT			
2	301	Organization.	\$ -	\$ -	\$ -
3	302	Franchise and Consents.	4,913	-	4,913
4	303	Miscellaneous intangible plant.	<u>25,969,761</u>	<u>18,890,983</u>	<u>7,078,778</u>
5		Subtotal Intangible Plant	<u>25,974,674</u>	<u>18,890,983</u>	<u>7,083,691</u>
6		DISTRIBUTION PLANT			
7	374	Land & land rights.	1,226,380	243,568	982,812
8	375	Structures and improvements.	915,818	380,884	534,934
9	376	Mains.	346,547,829	182,988,722	163,559,107
10	378	Measuring and regulating equipment-General.	5,553,020	2,167,776	3,385,244
11	379	Measuring and regulating equipment-City gates.	11,647,343	4,183,213	7,464,130
12	380	Services.	271,474,569	136,307,809	135,166,760
13	381	Meters.	50,910,098	19,937,248	30,972,850
14	382	Meter installations.	92,457,581	41,342,772	51,114,809
15	383	House regulators.	21,250,980	7,115,067	14,135,913
16	385	Industrial measuring and regulating stations.	1,747,174	593,100	1,154,074
17	386	Other property on customers' premises.	10,573	4,998	5,575
18	387	Other equipment.	<u>2,245,967</u>	<u>1,517,856</u>	<u>728,111</u>
19		Subtotal Distribution Plant	<u>805,987,332</u>	<u>396,783,013</u>	<u>409,204,319</u>
20		GENERAL PLANT			
21	389	Land & land rights.	28,207	-	28,207
22	390	Structures and improvements.	4,784,749	1,997,152	2,787,597
23	391	Office furniture and equipment.	4,326,430	2,988,549	1,337,881
24	392	Transportation equipment.	13,386,159	6,031,301	7,354,858
25	393	Stores equipment.	2,307	538	1,769
26	394	Tool, shop and garage equipment.	3,742,697	1,064,580	2,678,117
27	395	Laboratory equipment.	86,363	7,456	78,907
28	396	Power operated equipment.	2,085,191	602,272	1,482,919
29	397	Communication equipment.	5,821,129	2,473,504	3,347,625
30	398	Miscellaneous equipment.	1,252,217	404,009	848,208
31		Retirement Work in Progress	-	(900,215)	900,215
32		Subtotal General Plant	<u>35,515,449</u>	<u>14,669,146</u>	<u>20,846,303</u>
33		Overall Totals	<u>\$ 867,477,455</u>	<u>\$ 430,343,142</u>	<u>\$ 437,134,313</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Gas Plant in Service - Test Year, As Adjusted
Functionalization of Net Gas Plant In Service - Test Period

Line No.	Account No.	Column (A) Particulars	(C) Total Net Plant	(D) Common Use Central Distribution	(E) Customer- Specific Downstream Distribution	(F) Support- Use Auxiliary Distribution
1		INTANGIBLE PLANT				
2	301	Organization.	\$ -	\$ -	\$ -	\$ -
3	302	Franchise and Consents.	4,913	-	-	4,913
4	303	Miscellaneous intangible plant.	7,078,778	-	-	7,078,778
5		Subtotal Intangible Plant	<u>7,083,691</u>	<u>-</u>	<u>-</u>	<u>7,083,691</u>
6		DISTRIBUTION PLANT				
7	374	Land & land rights.	982,812	982,812	-	-
8	375	Structures and improvements.	534,934	534,934	-	-
9	376	Mains.	163,559,107	163,559,107	-	-
10	378	Measuring and regulating equipment-General.	3,385,244	3,385,244	-	-
11	379	Measuring and regulating equipment-City gates.	7,464,130	7,464,130	-	-
12	380	Services.	135,166,760	-	135,166,760	-
13	381	Meters.	30,972,850	-	30,972,850	-
14	382	Meter installations.	51,114,809	-	51,114,809	-
15	383	House regulators.	14,135,913	-	14,135,913	-
16	385	Industrial measuring and regulating stations.	1,154,074	-	1,154,074	-
17	386	Other property on customers' premises.	5,575	-	5,575	-
18	387	Other equipment.	728,111	-	-	728,111
19		Subtotal Distribution Plant	<u>409,204,319</u>	<u>175,926,227</u>	<u>232,549,981</u>	<u>728,111</u>
20		GENERAL PLANT				
21	389	Land & land rights.	28,207	-	-	28,207
22	390	Structures and improvements.	2,787,597	-	-	2,787,597
23	391	Office furniture and equipment.	1,337,881	-	-	1,337,881
24	392	Transportation equipment.	7,354,858	-	-	7,354,858
25	393	Stores equipment.	1,769	-	-	1,769
26	394	Tool, shop and garage equipment.	2,678,117	-	-	2,678,117
27	395	Laboratory equipment.	78,907	-	-	78,907
28	396	Power operated equipment.	1,482,919	-	-	1,482,919
29	397	Communication equipment.	3,347,625	-	-	3,347,625
30	398	Miscellaneous equipment.	848,208	-	-	848,208
31	399	Other tangible property	900,215	-	-	900,215
32		Subtotal General Plant	<u>20,846,303</u>	<u>-</u>	<u>-</u>	<u>20,846,303</u>
33						
34		Overall Totals	<u>\$ 437,134,313</u>	<u>\$ 175,926,227</u>	<u>\$ 232,549,981</u>	<u>\$ 28,658,105</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity

Line No.	Column (A) <u>Particulars</u>	(B) <u>Account No.</u>	(C) Installed Mains at Embedded Costs <u>Total</u>	(D) Embedded Cost for a 2 inch Minimum System "Connectivity"	(E) Embedded Costs Above Minimum System "Capacity"
1	Minimum System Study - Amounts		\$ 355,182,544	\$ 234,617,520	\$ 120,565,023
2	Minimum System Study - Ratios		100.00%	66.06%	33.94%
3	<u>Common-Use Core Distribution Net Plant</u>				
4	Land & land rights.	374	\$ 982,812	\$ 649,201	\$ 333,611
5	Structures and improvements.	375	534,934	353,353	181,581
6	Mains.	376	163,559,107	108,039,747	55,519,360
7	Measuring and regulating equipment--General.	378	3,385,244	2,236,139	1,149,105
8	Measuring and regulating equipment--City gate check station.	379	<u>7,464,130</u>	<u>4,930,467</u>	<u>2,533,663</u>
9	Subtotal Common Use Primary Distribution Net Plant		<u>\$ 175,926,227</u>	<u>\$ 116,208,907</u>	<u>\$ 59,717,320</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity

Line No.	Column (A) <u>Particulars</u>	(B) <u>Account No.</u>	(C) <u>Total</u>	(D) <u>Residential</u>	(E) Commercial and Industrial Sales			(H) <u>Transport</u>
					<u>Small</u>	<u>Large</u>	<u>Contract</u>	
1	Number of Customers		<u>937,169</u>	<u>891,129</u>	<u>42,110</u>	<u>3,370</u>	<u>386</u>	<u>175</u>
2	Ratios		<u>100.0000%</u>	<u>95.0873%</u>	<u>4.4933%</u>	<u>0.3596%</u>	<u>0.0412%</u>	<u>0.0187%</u>
3	CUSTOMER-RELATED Common-Use Core Distribution Net Plant Among Customer Classes							
4	Land & land rights.	374	\$ 649,201	\$ 617,308	\$ 29,170	\$ 2,334	\$ 267	\$ 121
5	Structures and improvements.	375	353,353	335,994	15,877	1,271	146	66
6	Mains.	376	108,039,747	102,732,046	4,854,523	388,504	44,499	20,175
7	Measuring and regulating equipment--Gen	378	2,236,139	2,126,284	100,476	8,041.01	921	418
8	Measuring and regulating equipment--City	379	<u>4,930,467</u>	<u>4,688,246</u>	<u>221,539</u>	<u>17,729.64</u>	<u>2,031</u>	<u>921</u>
9	otal Common Use Primary Distribution Net Plant		<u>\$ 116,208,907</u>	<u>\$ 110,499,877</u>	<u>\$ 5,221,586</u>	<u>\$ 417,880</u>	<u>\$ 47,864</u>	<u>\$ 21,700</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Customer-Related Common-Use, Central Distribution Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) Total	(D) Residential	(E) Small	(F) Large	(G) Contract	(H) Transport
					Commercial and Industrial Sales			
1	Adjusted Design-day Demands		<u>1,066,468</u>	<u>765,972.58</u>	<u>96,133.85</u>	<u>150,138.60</u>	<u>6,725.68</u>	<u>47,497</u>
2	Ratios		<u>100.0000%</u>	<u>71.8233%</u>	<u>9.0142%</u>	<u>14.0781%</u>	<u>0.6307%</u>	<u>4.4537%</u>
3	CAPACITY-RELATED Common-Use Core Distribution Net Plant Among Customer Classes							
4	Land & land rights.	374	\$ 333,611	\$ 239,610	\$ 30,072	\$ 46,966	\$ 2,104	\$ 14,858
5	Structures and improvements.	375	181,581	130,417	16,368	25,563	1,145	8,087
6	Mains.	376	55,519,360	39,875,851	5,004,643	7,816,082	350,133	2,472,652
7	Measuring and regulating equipment--General.	378	1,149,105	825,325	103,583	161,772	7,247	51,177
8	Measuring and regulating equipment--City gates.	379	<u>2,533,663</u>	<u>1,819,761</u>	<u>228,390</u>	<u>356,692</u>	<u>15,979</u>	<u>112,841</u>
9	Subtotal Common Use Primary Distribution Net Plant		<u>\$ 59,717,320</u>	<u>\$ 42,890,966</u>	<u>\$ 5,383,056</u>	<u>\$ 8,407,076</u>	<u>\$ 376,607</u>	<u>\$ 2,659,615</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Recap of Allocated Results: Common Use, Central Distribution Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) Total	(D) Residential	(E) Small	(F) Large	(G) Contract	(H) Transport
1	Customer-Related, Common-Use, Central Distribution Net Plant Among Customer Classes							
2	Land & land rights.	374	\$ 649,201	\$ 617,308	\$ 29,170	\$ 2,334	\$ 267	\$ 121
3	Structures and improvements.	375	353,353	335,994	15,877	1,271	146	66
4	Mains.	376	108,039,747	102,732,046	4,854,523	388,504	44,499	20,175
5	Measuring and regulating equipment--General.	378	2,236,139	2,126,284	100,476	8,041	921	418
6	Measuring and regulating equipment--City gate check station	379	<u>4,930,467</u>	<u>4,688,246</u>	<u>221,539</u>	<u>17,730</u>	<u>2,031</u>	<u>921</u>
7	Subtotal Common Use Central Distribution Net Plant		<u>\$ 116,208,907</u>	<u>\$ 110,499,877</u>	<u>\$ 5,221,586</u>	<u>\$ 417,880</u>	<u>\$ 47,864</u>	<u>\$ 21,700</u>
8	Capacity-Related Common-Use, Central Distribution Net Plant Among Customer Classes							
9	Land & land rights.	374	\$ 333,611	\$ 239,610	\$ 30,072	\$ 46,966	\$ 2,104	\$ 14,858
10	Structures and improvements.	375	181,581	130,417	16,368	25,563	1,145	8,087
11	Mains.	376	55,519,360	39,875,851	5,004,643	7,816,082	350,133	2,472,652
12	Measuring and regulating equipment--General.	378	1,149,105	825,325	103,583	161,772	7,247	51,177
13	Measuring and regulating equipment--City gate check station	379	<u>2,533,663</u>	<u>1,819,761</u>	<u>228,390</u>	<u>356,692</u>	<u>15,979</u>	<u>112,841</u>
14	Subtotal Common Use Central Distribution Net Plant		<u>\$ 59,717,320</u>	<u>\$ 42,890,966</u>	<u>\$ 5,383,056</u>	<u>\$ 8,407,076</u>	<u>\$ 376,607</u>	<u>\$ 2,659,615</u>
15	Total Common-Use, Central Distribution Net Plant Among Customer Classes							
16	Land & land rights.	374	\$ 982,812	\$ 856,918	\$ 59,243	\$ 49,301	\$ 2,371	\$ 14,979
17	Structures and improvements.	375	534,934	466,411	32,245	26,834	1,291	8,153
18	Mains.	376	163,559,107	142,607,897	9,859,166	8,204,586	394,632	2,492,826
19	Measuring and regulating equipment--General.	378	3,385,244	2,951,609	204,059	169,813	8,168	51,595
20	Measuring and regulating equipment--City gates.	379	<u>7,464,130</u>	<u>6,508,007</u>	<u>449,930</u>	<u>374,422</u>	<u>18,009</u>	<u>113,762</u>
21	Subtotal Common Use Central Distribution Net Plant		<u>\$ 175,926,227</u>	<u>\$ 153,390,843</u>	<u>\$ 10,604,642</u>	<u>\$ 8,824,956</u>	<u>\$ 424,471</u>	<u>\$ 2,681,315</u>
22	Common Use Central Distribution Plant - Overall Ratios by Class		<u>100.0000%</u>	<u>87.1904%</u>	<u>6.0279%</u>	<u>5.0163%</u>	<u>0.2413%</u>	<u>1.5241%</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation & Assignment of Downstream Distribution Plant Among Customer Classes

Line No.	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales			Transport
					Small	Large	Contract	
1	Service Lines							
2	Test Period Net Original Cost	380	\$ 135,166,760	-	-			
3	Replacement cost new analysis: Amounts		\$ 264,778,538	\$ 242,286,371	\$ 16,883,922	\$ 4,234,608	\$ 807,093	\$ 566,544
4	Ratios		<u>100.0000%</u>	<u>91.5053%</u>	<u>6.3766%</u>	<u>1.5993%</u>	<u>0.3048%</u>	<u>0.2140%</u>
5	Allocated Among Customer Classes		<u>\$ 135,166,760</u>	<u>\$ 123,684,737</u>	<u>\$ 8,619,071</u>	<u>\$ 2,161,724</u>	<u>\$ 412,013</u>	<u>\$ 289,215</u>
6	Meters							
7	Test Period Net Original Cost	381	\$ 30,972,850					
8	Replacement cost new analysis: Amounts		\$ 84,463,836	\$ 75,030,190	\$ 1,655,796	\$ 5,831,272	\$ 1,010,197	\$ 936,381
9	Ratios		<u>100.0000%</u>	<u>88.8311%</u>	<u>1.9604%</u>	<u>6.9039%</u>	<u>1.1960%</u>	<u>1.1086%</u>
10	Allocated Among Customer Classes		<u>\$ 30,972,850</u>	<u>\$ 27,513,536</u>	<u>\$ 607,180</u>	<u>\$ 2,138,325</u>	<u>\$ 370,439</u>	<u>\$ 343,370</u>
11	Meter Installations							
12	Test Period Net Original Cost	382	51,114,809					
13	Replacement cost new analysis: Amounts		\$ 313,614,490	\$ 290,503,844	\$ 18,294,860	\$ 4,057,011	\$ 495,711	\$ 263,064
14	Ratios		<u>100.0000%</u>	<u>92.6309%</u>	<u>5.8336%</u>	<u>1.2936%</u>	<u>0.1581%</u>	<u>0.0839%</u>
15	Allocated Among Customer Classes		<u>\$ 51,114,809</u>	<u>\$ 47,348,094</u>	<u>\$ 2,981,808</u>	<u>\$ 661,236</u>	<u>\$ 80,794</u>	<u>\$ 42,876</u>
16	House Regulators							
17	Test Period Net Original Cost	383 & 385	15,289,987					
18	Replacement cost new analysis: Amounts		\$ 37,423,649	\$ 23,029,589	\$ 7,947,129	\$ 4,595,157	\$ 901,810	\$ 949,964
19	Ratios		<u>100.0000%</u>	<u>61.5375%</u>	<u>21.2356%</u>	<u>12.2788%</u>	<u>2.4097%</u>	<u>2.5384%</u>
20	Allocated Among Customer Classes		<u>\$ 15,289,987</u>	<u>\$ 9,409,080</u>	<u>\$ 3,246,917</u>	<u>\$ 1,877,420</u>	<u>\$ 368,448</u>	<u>\$ 388,122</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation & Assignment of Downstream Distribution Plant Among Customer Classes

Line No.	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales			Transport
					Small	Large	Contract	
21	Service Lines							
22	Total Allocated Among Customer Classes		\$ 135,166,760	\$ 123,684,737	\$ 8,619,071	\$ 2,161,724	\$ 412,013	\$ 289,215
23	Connectivity Ratio		95.5460%	99.2826%	67.3246%	21.7053%	12.8765%	8.2904%
24	Connectivity Costs		<u>129,146,430</u>	<u>122,797,440</u>	<u>5,802,752</u>	<u>469,208</u>	<u>53,053</u>	<u>23,977</u>
25	Capacity Cost		<u>\$ 6,020,330</u>	<u>\$ 887,297</u>	<u>\$ 2,816,319</u>	<u>\$ 1,692,516</u>	<u>\$ 358,960</u>	<u>\$ 265,238</u>
26	Meters							
27	Total Allocated Among Customer Classes		\$ 30,972,850	\$ 27,513,536	\$ 607,180	\$ 2,138,325	\$ 370,439	\$ 343,370
28	Connectivity Ratio		64.3069%	68.8334%	147.3917%	3.3841%	2.2088%	1.0769%
29	Connectivity Costs		<u>19,917,677</u>	<u>18,938,501</u>	<u>894,932</u>	<u>72,364</u>	<u>8,182</u>	<u>3,698</u>
30	Capacity Cost		<u>\$ 11,055,173</u>	<u>\$ 8,575,035</u>	<u>\$ (287,753)</u>	<u>\$ 2,065,961</u>	<u>\$ 362,257</u>	<u>\$ 339,673</u>
31	Meter Installations							
32	Total Allocated Among Customer Classes		\$ 51,114,809	\$ 47,348,094	\$ 2,981,808	\$ 661,236	\$ 80,794	\$ 42,876
33	Connectivity Ratio		97.1437%	99.7162%	74.8226%	27.2827%	25.2470%	21.5013%
34	Connectivity Costs		<u>49,654,794</u>	<u>47,213,706</u>	<u>2,231,068</u>	<u>180,403</u>	<u>20,398</u>	<u>9,219</u>
35	Capacity Cost		<u>\$ 1,460,015</u>	<u>\$ 134,389</u>	<u>\$ 750,741</u>	<u>\$ 480,833</u>	<u>\$ 60,396</u>	<u>\$ 33,657</u>
36	House Regulators							
37	Total Allocated Among Customer Classes		\$ 15,289,987	\$ 9,409,080	\$ 3,246,917	\$ 1,877,420	\$ 368,448	\$ 388,122
38	Connectivity Ratio		39.9943%	61.7966%	8.4622%	1.1834%	0.6818%	0.2925%
39	Connectivity Costs		<u>6,115,120</u>	<u>5,814,494</u>	<u>274,762</u>	<u>22,217</u>	<u>2,512</u>	<u>1,135</u>
40	Capacity Cost		<u>\$ 9,174,867</u>	<u>\$ 3,594,586</u>	<u>\$ 2,972,156</u>	<u>\$ 1,855,202</u>	<u>\$ 365,936</u>	<u>\$ 386,987</u>
41	Total Service Lines, Meters, Meter Installation, House Regulators							
42	Total Allocated Among Customer Classes		\$ 232,544,406	\$ 207,955,448	\$ 15,454,976	\$ 6,838,705	\$ 1,231,693	\$ 1,063,583
43	Connectivity Ratio		88.0838%	93.6567%	59.5505%	10.8821%	6.8317%	3.5756%
44	Connectivity Costs		<u>204,834,022</u>	<u>194,764,141</u>	<u>9,203,514</u>	<u>744,193</u>	<u>84,145</u>	<u>38,029</u>
45	Capacity Cost		<u>\$ 27,710,384</u>	<u>\$ 13,191,307</u>	<u>\$ 6,251,463</u>	<u>\$ 6,094,512</u>	<u>\$ 1,147,548</u>	<u>\$ 1,025,554</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) Total	(D) Residential	(E) Small	(F) Large	(G) Contract	(G) Transport
1	Total Central and Downstream Plant Allocated or Assigned Among Customer Classes							
2	Central Distribution System-Customer		\$ 116,208,907	\$ 110,499,877	\$ 5,221,586	\$ 417,880	\$ 47,864	\$ 21,700
3	Central Distribution System-Capacity		59,717,320	42,890,966	5,383,056	8,407,076	376,607	2,659,615
4	Central Distribution System		175,926,227	153,390,843	10,604,642	8,824,956	424,471	2,681,315
5	Downstream Distribution Lateral Systems-Customer		204,834,022	194,764,141	9,203,514	744,193	84,145	38,029
6	Downstream Distribution Lateral Systems-Capacity		27,710,384	13,191,307	6,251,463	6,094,512	1,147,548	1,025,554
7	Downstream Distribution Lateral Systems		232,544,406	207,955,448	15,454,976	6,838,705	1,231,693	1,063,583
8	Total Central & Downstream-Customer		321,042,929	305,264,018	14,425,099	1,162,073	132,009	59,729
9	Total Central & Downstream-Capacity		87,427,704	56,082,272	11,634,519	14,501,588	1,524,156	3,685,169
10	Total Central & Downstream		\$ 408,470,633	\$ 361,346,291	\$ 26,059,619	\$ 15,663,661	\$ 1,656,165	\$ 3,744,898
11	Ratios-Customer		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
12	Ratios-Capacity		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
13	Ratios		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
14	Auxiliary Plant Allocated Among Customer Classes							
15	Franchise and Consents-Customer	302	3,861	3,672	174	14	2	1
16	Franchise and Consents-Capacity	302	1,052	675	140	174	18	44
17	Franchise and Consents-Total	302	4,913	4,346	313	188	20	45
18	Miscellaneous intangible plant-Customer	303	5,563,660	5,290,212	249,986	20,139	2,288	1,035
19	Miscellaneous intangible plant-Capacity	303	1,515,118	971,903	201,626	251,312	26,414	63,864
20	Miscellaneous intangible plant-Total	303	7,078,778	6,262,115	451,612	271,451	28,701	64,899
21	Other equipment-Customer	386 & 387	576,650	548,309	25,910	2,087	237	107
22	Other equipment-Capacity	386 & 387	157,036	100,734	20,898	26,047	2,738	6,619
23	Other equipment-Total	386 & 387	\$ 733,686	\$ 649,042	\$ 46,808	\$ 28,135	\$ 2,975	\$ 6,727

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) Total	(D) Residential	(E) Commercial and Industrial Sales			(G) Transport
					(E) Small	(F) Large	(G) Contract	
24	Land & land rights-Customer	389	\$ 22,170	\$ 21,080	\$ 996	\$ 80	\$ 9	\$ 4
25	Land & land rights-Capacity	389	6,037	3,873	803	1,001	105	254
26	Land & land rights-Total	389	28,207	24,953	1,800	1,082	114	259
27	Structures and improvements-Customer	390	2,190,949	2,083,266	98,444	7,931	901	408
28	Structures and improvements-Capacity	390	596,648	382,732	79,399	98,966	10,402	25,149
29	Structures and improvements-Total	390	2,787,597	2,465,998	177,843	106,896	11,302	25,557
30	Office furniture and equipment-Customer	391	1,051,525	999,844	47,247	3,806	432	196
31	Office furniture and equipment-Capacity	391	286,356	183,689	38,107	47,498	4,992	12,070
32	Office furniture and equipment-Total	391	1,337,881	1,183,533	85,354	51,304	5,425	12,266
33	Transportation equipment-Customer	392	5,780,649	5,496,536	259,736	20,924	2,377	1,075
34	Transportation equipment-Capacity	392	1,574,209	1,009,809	209,489	261,113	27,444	66,355
35	Transportation equipment-Total	392	7,354,858	6,506,345	469,225	282,037	29,821	67,430
36	Stores equipment-Customer	393	1,390	1,322	62	5	1	0
37	Stores equipment-Capacity	393	379	243	50	63	7	16
38	Stores equipment-Total	393	1,769	1,565	113	68	7	16
39	Tool, shop and garage equipment-Customer	394	2,104,902	2,001,448	94,577	7,619	866	392
40	Tool, shop and garage equipment-Capacity	394	573,215	367,701	76,281	95,079	9,993	24,162
41	Tool, shop and garage equipment-Total	394	2,678,117	2,369,149	170,859	102,698	10,859	24,553
42	Laboratory Equipment-Customer	395	62,018	58,970	2,787	224	26	12
43	Laboratory Equipment-Capacity	395	16,889	10,834	2,248	2,801	294	712
44	Laboratory Equipment-Total	395	\$ 78,907	\$ 69,804	\$ 5,034	\$ 3,026	\$ 320	\$ 723

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line No.	Column (A) Particulars	(B) Account No.	(C) Total	(D) Residential	(E) Commercial and Industrial Sales			(G) Transport
					Small	Large	Contract	
45	Power operated equipment-Customer	396	\$ 1,165,520	\$ 1,108,236	\$ 52,369	\$ 4,219	\$ 479	\$ 217
46	Power operated equipment-Capacity	396	317,399	203,602	42,238	52,647	5,533	13,379
47	Power operated equipment-Total	396	1,482,919	1,311,838	94,607	56,866	6,013	13,596
48	Communication equipment-Customer	397	2,631,110	2,501,794	118,221	9,524	1,082	490
49	Communication equipment-Customer	397	716,515	459,623	95,351	118,848	12,491	30,202
50	Communication equipment-Total	397	3,347,625	2,961,417	213,572	128,372	13,573	30,691
51	Miscellaneous equipment-Customer	398	666,660	633,895	29,954	2,413	274	124
52	Miscellaneous equipment-Capacity	398	181,548	116,457	24,160	30,113	3,165	7,652
53	Miscellaneous equipment-Total	398	848,208	750,352	54,114	32,526	3,439	7,776
54	Work in Progress-Customer	Var	707,536	672,761	31,791	2,561	291	132
55	Work in Progress-Capacity	Var	192,679	123,598	25,641	31,960	3,359	8,122
56	Work in Progress-Total	Var	900,215	796,359	57,432	34,521	3,650	8,253
57	Subtotal Auxiliary Plant-Customer		22,528,601	21,421,344	1,012,255	81,546	9,263	4,191
58	Subtotal Auxiliary Plant-Capacity		6,135,079	3,935,471	816,431	1,017,622	106,955	258,600
59	Subtotal Auxiliary Plant-Total		28,663,680	25,356,815	1,828,686	1,099,169	116,218	262,791
60								
61	Total Distribution Plant by Customer Class-Customer		\$ 343,571,529	\$ 326,685,363	\$ 15,437,354	\$ 1,243,619	\$ 141,273	\$ 63,921
62	Total Distribution Plant by Customer Class-Capacity		93,562,784	60,017,743	12,450,950	15,519,211	1,631,110	3,943,769
63	Total Distribution Plant by Customer Class		\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690
64	Ratios-Customer		78.596%	74.733%	3.531%	0.284%	0.032%	0.015%
65	Ratios-Capacity		21.404%	13.730%	2.848%	3.550%	0.373%	0.902%
66	Overall Ratios		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line No.	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales			Transport
					Small	Large	Contract	
67	<u>Allocation Data-Amounts</u>							
68	Central Distribution System-Customer		\$ 116,208,907	\$ 110,499,877	\$ 5,221,586	\$ 417,880	\$ 47,864	\$ 21,700
69	Downstream Distribution Lateral Systems-Customer		204,834,022	194,764,141	9,203,514	744,193	84,145	38,029
70	Subtotal Direct Plant-Customer		321,042,929	305,264,018	14,425,099	1,162,073	132,009	59,729
71	<u>Allocation Data-Ratios</u>							
72	Initial Distribution System-Customer		36.1973%	36.1981%	36.1979%	35.9599%	36.2581%	36.3306%
73	Secondary Distribution Lateral Systems-Customer		63.8027%	63.8019%	63.8021%	64.0401%	63.7419%	63.6694%
74	Subtotal Direct Plant-Customer		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
75								
76	Auxiliary Plant-Customer-Central		8,153,225	7,754,127	366,415	29,324	3,359	1,523
77	Auxiliary Plant-Customer-Downstream		14,371,184	13,667,218	645,840	52,222	5,905	2,669
78	Total Auxiliary Plant-Customer		22,528,601	21,421,344	1,012,255	81,546	9,263	4,191
79								
80	Customer-Related Total Plant-Amounts							
81	Central Distribution System-Customer		\$ 124,362,132	\$ 118,254,004	\$ 5,588,001	\$ 447,204	\$ 51,223	\$ 23,223
82	Downstream Distribution Lateral Systems-Customer		219,205,206	208,431,359	9,849,353	796,415	90,050	40,698
83	Total Customer Plant		343,567,338	326,685,363	15,437,354	1,243,619	141,273	63,921
84								
85	Customer-Related Total Plant-Ratios							
86	Central Distribution System-Customer		36.1973%	36.1981%	36.1979%	35.9599%	36.2581%	36.3306%
87	Downstream Distribution Lateral Systems-Customer		63.8027%	63.8019%	63.8021%	64.0401%	63.7419%	63.6694%
88	Total Customer Plant		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Account	Column (B) Particulars	(C) Amount	(D) Nickname.	(E) Method
1		DISTRIBUTION OPERATION EXPENSES			
2	870	Operation supervision and engineering.	\$ 1,417,595	SFE	Composite - of subsidiary field expenses supervised or engineered.
3	871	Distribution load dispatching.	\$ 1,456,328	Central	Central, pressurized, measured, regulated, flow-dispatched system.
4	874	Mains and services.	\$ 6,485,496	M&S	Composite of Main and Service Plant.
5	875	Measuring and regulating station--General.	\$ 33,747	Central	Central, pressurized, measured, regulated, flow-dispatched system.
6	876	Measuring and regulating station--Industrial	\$ 3,617	Central	Composite of Main and Service Plant.
7	877	Measuring and regulating station--City gate check stations.	\$ -	Central	Central, pressurized, measured, regulated, flow-dispatched system.
8	878	Meter and house regulator.	\$ 10,302,270	SLSP	Composite of End-use meters, regulators, and meter installation.
9	879	Customer installations.	\$ 200,956	CLC	Number of customer locations by customer class.
10	880	Other.	\$ 6,888,273	SFE	Composite - of subsidiary field expenses supervised or engineered.
11	881	Rents.	\$ 230,892	SFE	Composite - of subsidiary field expenses supervised or engineered.
12		Subtotal Distribution Operation Expenses	<u>\$ 27,019,173</u>		
13		DISTRIBUTION MAINTENANCE EXPENSES			
14	885	Supervision and engineering.	\$ 1,268,370	SFE	Composite - of subsidiary field expenses supervised or engineered.
15	886	Structures and improvements.	\$ -	Central	Central, pressurized, measured, regulated, flow-dispatched system.
16	887	Mains.	\$ 5,879,735	Central	Central, pressurized, measured, regulated, flow-dispatched system.
17	889	Measuring & regulating station equipment--General.	\$ 351,596	Central	Central, pressurized, measured, regulated, flow-dispatched system.
18	890	Measuring & regulating station equipment--Industrial.	\$ 750,500	Central	Central, pressurized, measured, regulated, flow-dispatched system.
19	891	Measuring & regulating station equipment--City gates.	\$ 156,181	Central	Central, pressurized, measured, regulated, flow-dispatched system.
20	892	Services.	\$ 4,195,396	SERVICES	Investment in Services
21	893	Meters and house regulators.	\$ 1,693,512	SLSP	Composite of End-use meters, regulators, and meter installation.
22	894	Other equipment.	\$ 358,741	SFE	Composite - of subsidiary field expenses supervised or engineered.
23		Subtotal Distribution Maintenance Expenses	<u>\$ 14,654,033</u>		

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Account No.	Column (B) <u>Particulars</u>	(C) <u>Amount</u>	(D) <u>Nickname.</u>	(E) <u>Method</u>
24		CUSTOMER ACCOUNTS EXPENSES			
25	901	Supervision.	\$ 558,395	CLC	Number of customer locations by customer class.
26	902	Meter reading expense.	\$ 6,303,906	CLC	Number of customer locations by customer class.
27	903	Customer records and collection expense.	\$ 21,668,818	IWCLC	Investment-weighted number of customer locations by customer class.
28	904	Uncollectible accounts.	\$ 6,335,964	CLC	Number of customer locations by customer class.
29	905	Miscellaneous customer accounts expenses	\$ 512,126	CLC	Number of customer locations by customer class.
30		Subtotal Customer Accounts Expense	<u>\$ 35,379,209</u>		
31		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
32	907	Supervision	\$ -	CLC	Number of customer locations by customer class.
33	908	Customer assistance expenses	-	CLC	Number of customer locations by customer class.
34	909	Informational and instructional advertising expense	\$ 97,623	CLC	Number of customer locations by customer class.
35	910	Miscellaneous customer service and information expense	<u>\$ 165,814</u>	CLC	Number of customer locations by customer class.
36		Subtotal Customer Service and Informational Expenses	<u>\$ 263,438</u>		
37		SALES EXPENSE			
38	911	Supervision	\$ 165,814	CLC	Number of customer locations by customer class.
39	912	Demonstrating and selling expense	\$ 23,687	CLC	Number of customer locations by customer class.
40	913	Advertising expense	\$ 9,016	CLC	Number of customer locations by customer class.
41	916	Miscellaneous sales promotion expense.	<u>\$ 48,086</u>	CLC	Number of customer locations by customer class.
42		Subtotal Sales Expense	<u>\$ 246,603</u>		

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line No.	(A) Account No.	Column (B) Particulars	(C) Amount	(D) Nickname.	(E) Method
43		ADMINISTRATIVE AND GENERAL EXPENSES			
44	920	Administrative and general salaries.	\$ 2,146,977	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
45	921	Office supplies and expenses.	\$ 2,027,719	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
46	923	Outside services employed.	\$ 381,312	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
47	924	Property insurance.	\$ 33,978	TDP	Total Distribution Plant
48	925	Injuries and damages.	\$ 2,060,453	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
49	926	Employee pensions and benefits.	\$ 8,447,350	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
50	928	Regulatory commission expense.	\$ -	CLC	Number of customer locations by customer class.
51	930.1	General advertising expenses.	\$ 17,358	CLC	Number of customer locations by customer class.
52	930.2	Miscellaneous general expenses.	\$ 17,395,706	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
53	931	Rents	\$ 2,025,415	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
54	932	Maintenance of general plant.	\$ 1,752,179	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
55		Subtotal Administrative & General Expenses	<u>\$ 36,288,447</u>		
56					
57		Total Operating & Maintenance Expenses	<u>\$ 113,850,903</u>		

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
1		Core Distribution Plant-Related Expenses							
2		Allocation Data - Central Distribution Plant Accounts -							
3		Central Distribution Plant Allocated to Customer Classes-Amounts		\$ 175,926,227	\$ 153,390,843	\$ 10,604,642	\$ 8,824,956	\$ 424,471	\$ 2,681,315
4		Central Distribution Plant Allocated to Customer Classes-Ratios		100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%
5									
6	886	Structures & Improvements-Customer	66.06%	-	-	-	-	-	-
7	886	Structures & Improvements-Capacity	33.94%	-	-	-	-	-	-
8	886	Structures & Improvements-Total	100.00%	-	-	-	-	-	-
9	887	Mains-Customer	66.06%	3,883,887	3,386,378	234,116	194,827	9,371	59,195
10	887	Mains-Capacity	33.94%	1,995,848	1,740,189	120,308	100,117	4,816	30,419
11	887	Mains-Total	100.00%	5,879,735	5,126,566	354,424	294,944	14,187	89,614
12	871	Distribution load dispatching-Customer	66.06%	961,984	838,758	57,987	48,256	2,321	14,662
13	871	Distribution load dispatching-Capacity	33.94%	494,343	431,020	29,798	24,798	1,193	7,534
14	871	Distribution load dispatching-Total	100.00%	1,456,328	1,269,778	87,786	73,053	3,514	22,196
15	875	Measuring and regulating station--General-Customer	66.06%	22,292	19,436	1,344	1,118	54	340
16	875	Measuring and regulating station--General-Capacity	33.94%	11,455	9,988	691	575	28	175
17	875	Measuring and regulating station--General-Total	100.00%	33,747	29,424	2,034	1,693	81	514
18	876	Measuring and regulating station--Industrial-Customer	66.06%	2,389	2,083	144	120	6	36
19	876	Measuring and regulating station--Industrial-Capacity	33.94%	1,228	1,071	74	62	3	19
20	876	Measuring and regulating station--Industrial-Total	100.00%	3,617	3,154	218	181	9	55
21	877	Measuring and regulating station--City gates-Customer	66.06%	-	-	-	-	-	-
22	877	Measuring and regulating station--City gates-Capacity	33.94%	-	-	-	-	-	-
23	877	Measuring and regulating station--City gates-Total	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales			(I) Transport
						Small	Large	Contract	
24	889	Measuring & regulating station equipment--General-Customer	66.06%	\$ 232,248	\$ 202,498	\$ 14,000	\$ 11,650	\$ 560	\$ 3,540
25	889	Measuring & regulating station equipment--General-Capacity	33.94%	119,348	104,060	7,194	5,987	288	1,819
26	889	Measuring & regulating station equipment--General-Total	100.00%	351,596	306,558	21,194	17,637	848	5,359
27	890	Measuring & regulating station equipment--Industrial-Customer	66.06%	495,747	432,244	29,883	24,868	1,196	7,556
28	890	Measuring & regulating station equipment--Industrial-Capacity	33.94%	254,754	222,121	15,356	12,779	615	3,883
29	890	Measuring & regulating station equipment--Industrial-Total	100.00%	750,500	654,364	45,239	37,647	1,811	11,438
30	891	Measuring & regulating station equipment--City gates-Customer	66.06%	103,166	89,951	6,219	5,175	249	1,572
31	891	Measuring & regulating station equipment--City gates-Capacity	33.94%	53,015	46,224	3,196	2,659	128	808
32	891	Measuring & regulating station equipment--City gates-Total	100.00%	156,181	136,175	9,414	7,835	377	2,380
33	VAR	Total Central Distribution Operating Expenses-Customer	66.06%	5,701,713	4,971,348	343,693	286,014	13,757	86,901
34	VAR	Total Central Distribution Operating Expenses-Capacity	33.94%	2,929,991	2,554,672	176,617	146,977	7,069	44,656
35	VAR	Central Distribution O&M Expenses-Total	100.00%	\$ 8,631,704	\$ 7,526,020	\$ 520,310	\$ 432,991	\$ 20,826	\$ 131,557

Mains and Services Line-Related Expenses

Allocation Data - Mains and Services Accounts									
39	Mains-Customer			\$ 108,039,747	\$ 102,732,046	\$ 4,854,523	\$ 388,504	\$ 44,499	\$ 20,175
40	Mains-Capacity			55,519,360	39,875,851	5,004,643	7,816,082	350,133	2,472,652
41		Mains-Total		\$ 163,559,107	\$ 142,607,897	\$ 9,859,166	\$ 8,204,586	\$ 394,632	\$ 2,492,826
42	Services-Customer			129,146,430	122,797,440	5,802,752	469,208	53,053	23,977
43	Services-Capacity			6,020,330	887,297	2,816,319	1,692,516	358,960	265,238
44		Services-Total		135,166,760	123,684,737	8,619,071	2,161,724	412,013	289,215
45		Subtotal Mains & Services-Customer		237,186,177	225,529,486	10,657,274	857,712	97,552	44,152
46		Subtotal Mains & Services-Capacity		61,539,690	40,763,148	7,820,962	9,508,598	709,093	2,737,889
47		Subtotal Mains & Services-Total		\$ 298,725,867	\$ 266,292,634	\$ 18,478,237	\$ 10,366,310	\$ 806,645	\$ 2,782,041

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
48		Mains & Services Composite Ratios-Customer		79.40%	75.50%	3.57%	0.29%	0.03%	0.01%
49		Mains & Services Composite Ratios-Capacity		20.60%	13.65%	2.62%	3.18%	0.24%	0.92%
50		Mains & Services Composite Ratios-Total		100.0000%	89.1428%	6.1857%	3.4702%	0.2700%	0.9313%
51		<u>Mains and Service Lines-Related Expenses</u>							
52	874	Mains and services-Customer		5,149,437	4,896,364	231,375	18,621	2,118	959
53	874	Mains and services-Capacity		1,336,059	884,989	169,797	206,437	15,395	59,441
54	874	Mains and services-Total		\$ 6,485,496	\$ 5,781,353	\$ 401,172	\$ 225,058	\$ 17,513	\$ 60,400
55									
56									
57									
58									
59									
60									
61									
62									
63									
64	892	Services-Customer		4,008,533	3,811,469	180,110	14,564	1,647	744
65	892	Services-Capacity		186,863	27,541	87,415	52,533	11,142	8,233
66	892	Services-Total		\$ 4,195,396	\$ 3,839,010	\$ 267,524	\$ 67,097	\$ 12,788	\$ 8,977
67									
68									
69									
70									
71									

Meter, Meter Installation & Regulator-Related Expenses

Allocation Data - Meters, Meter Installations & Regulators

70		Meters-Customer		\$ 19,917,677	\$ 18,938,501	\$ 894,932	\$ 72,364	\$ 8,182	\$ 3,698
71		Meters-Capacity		11,055,173	8,575,035	(287,753)	2,065,961	362,257	339,673

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
72		Meters-Total		\$ 30,972,850	\$ 27,513,536	\$ 607,180	\$ 2,138,325	\$ 370,439	\$ 343,370
73		Meter Installations-Customer		49,654,794	47,213,706	2,231,068	180,403	20,398	9,219
74		Meter Installations-Capacity		1,460,015	134,389	750,741	480,833	60,396	33,657
75		Meter Installations-Total		51,114,809	47,348,094	2,981,808	661,236	80,794	42,876
76		Regulators-Customer		6,115,120	5,814,494	274,762	22,217	2,512	1,135
77		Regulators-Capacity		9,174,867	3,594,586	2,972,156	1,855,202	365,936	386,987
78		Regulators-Total		15,289,987	9,409,080	3,246,917	1,877,420	368,448	388,122
79		Subtotal Meters & Regulators-Customer		75,687,592	71,966,701	3,400,762	274,984	31,092	14,052
80		Subtotal Meters & Regulators-Capacity		21,690,054	12,304,010	3,435,143	4,401,996	788,588	760,316
81		Subtotal Meters & Regulators-Total		97,377,646	84,270,711	6,835,905	4,676,981	819,681	774,368
82		Meters & Regulators Customer Ratios		77.7258%	73.9047%	3.4923%	0.2824%	0.0319%	0.0144%
83		Meters & Regulators Capacity Ratios		22.2742%	12.6354%	3.5277%	4.5205%	0.8098%	0.7808%
84		Meters & Regulators Composite Ratios		100.0000%	86.5401%	7.0200%	4.8029%	0.8418%	0.7952%
85		<u>Meter, Meter Installation & Regulator-Related Expenses</u>							
86	878	Operation of Meter and House Regulators-Customer		8,007,526	7,613,866	359,791	29,093	3,289	1,487
87	878	Operation of Meter and House Regulators-Capacity		2,294,744	1,301,728	363,428	465,718	83,430	80,439
88	878	Operation of Meter and House Regulators-Total		10,302,270	8,915,594	723,219	494,811	86,720	81,926
89	893	Maintenance of Meter and House Regulators-Customer		1,316,297	1,251,586	59,143	4,782	541	244
90	893	Maintenance of Meter and House Regulators-Capacity		377,216	213,981	59,741	76,556	13,714	13,223
91	893	Maintenance of Meter and House Regulators-Total		1,693,512	1,465,567	118,884	81,338	14,255	13,467
92									
93		Total Distribution Plant-Related Expense							
94		Allocation Data -Total Distribution Plant-Customer		343,571,529	326,685,363	15,437,354	1,243,619	141,273	63,921
95		Allocation Data -Total Distribution Plant-Capacity		93,562,784	60,017,743	12,450,950	15,519,211	1,631,110	3,943,769
96		Allocation Data -Total Distribution Plant		\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690

CenterPoint Energy
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Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
97		Customer Ratios		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
98		Capacity Ratios		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
99		Overall Ratios		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
100	924	Property insurance-Customer		\$ 26,705	\$ 25,393	\$ 1,200	\$ 97	\$ 11	\$ 5
101	924	Property insurance-Capacity		7,273	4,665	968	1,206	127	307
102	924	Property insurance-Total		\$ 33,978	\$ 30,058	\$ 2,168	\$ 1,303	\$ 138	\$ 312
103		Customer-Related Expenses							
104		Allocation Data -Investment-weighted Number of Customers							
105		Amounts		1,005,935	891,129	64,267	38,629	2,676	9,235
106		Ratios		100.0000%	88.5871%	6.3887%	3.8401%	0.2660%	0.9181%
107	904	Uncollectible accounts.		6,335,964	5,612,844	404,788	243,306	16,856	58,170
108		Allocation Data -Number of Customer Locations							
109		Amounts		937,169	891,129	42,110	3,370	386	175
110		Ratios		100.0000%	95.0873%	4.4933%	0.3596%	0.0412%	0.0187%
111	879	Customer installations.		\$ 200,956	\$ 191,084	\$ 9,030	\$ 723	\$ 83	\$ 38
112	901	Supervision.		558,395	530,963	25,090	2,008	230	104
113	902	Meter reading expense.		6,303,906	5,584,445	402,740	242,075	16,771	57,876
114	903	Customer records and collection expense.		21,668,818	19,195,768	1,384,363	832,099	57,648	198,940
115	905	Miscellaneous customer accounts expenses		512,126	486,967	23,011	1,842	211	96
116	907	Supervision		-	-	-	-	-	-
117	908	Customer assistance expense		-	-	-	-	-	-
118	909	Informational and instructional advertising expense		97,623	92,827	4,386	351	40	18
119	910	Miscellaneous customer service expense		165,814	157,668	7,450	596	68	31
120	911	Supervision		165,814	157,668	7,450	596	68	31
121	912	Demonstrating and selling expenses		23,687	22,523	1,064	85	10	4

CenterPoint Energy
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Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
122	913	Advertising expense		9,016	8,573	405	32	4	2
123	916	Miscellaneous sales promotion expense.		48,086	45,724	2,161	173	20	9
124	928	Regulatory commission expense.		-	-	-	-	-	-
125	930.1	General advertising expenses.		17,358	16,505	780	62	7	3
126	VAR	Total Customer-Related Expenses		\$ 36,107,563	\$ 32,103,559	\$ 2,272,719	\$ 1,323,949	\$ 92,016	\$ 315,322

Supervised Field Expenses

<u>Allocation Data - Supervised Field Expenses</u>									
130	871	Distribution load dispatching-Customer		\$ 961,984	\$ 838,758	\$ 57,987	\$ 48,256	\$ 2,321	\$ 14,662
131	871	Distribution load dispatching-Capacity		494,343	431,020	29,798	24,798	1,193	7,534
132	871	Distribution load dispatching-Total		1,456,328	1,269,778	87,786	73,053	3,514	22,196
133	874	Mains and services-Customer		5,149,437	4,896,364	231,375	18,621	2,118	959
134	874	Mains and services-Capacity		1,336,059	884,989	169,797	206,437	15,395	59,441
135	874	Mains and services-Total		6,485,496	5,781,353	401,172	225,058	17,513	60,400
136	875	Measuring and regulating station--General-Customer		22,292	19,436	1,344	1,118	54	340
137	875	Measuring and regulating station--General-Capacity		11,455	9,988	691	575	28	175
138	875	Measuring and regulating station--General-Total		33,747	29,424	2,034	1,693	81	514
139	876	Measuring and regulating station--Industrial-Customer		2,389	2,083	144	120	6	36
140	876	Measuring and regulating station--Industrial-Capacity		1,228	1,071	74	62	3	19
141	876	Measuring and regulating station--Industrial-Total		3,617	3,154	218	181	9	55
142	877	Measuring and regulating station--City gates-Customer		-	-	-	-	-	-
143	877	Measuring and regulating station--City gates-Capacity		-	-	-	-	-	-
144	877	Measuring and regulating station--City gates-Total		-	-	-	-	-	-

CenterPoint Energy
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Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales			(I) Transport
						Small	Large	Contract	
145	878	Operation of Meter and House Regulators-Customer		8,007,526	7,613,866	359,791	29,093	3,289	1,487
146	878	Operation of Meter and House Regulators-Capacity		2,294,744	1,301,728	363,428	465,718	83,430	80,439
147	878	Operation of Meter and House Regulators-Total		10,302,270	8,915,594	723,219	494,811	86,720	81,926
148	879	Customer Installations-Customer		200,956	191,084	9,030	723	83	38
149	879	Customer Installations-Capacity		-	-	-	-	-	-
150	879	Customer Installations-Total		200,956	191,084	9,030	723	83	38
151	886	Structures & Improvements-Customer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	886	Structures & Improvements-Capacity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	886	Structures & Improvements-Total		-	-	-	-	-	-
154	887	Mains-Customer		3,883,887	3,386,378	234,116	194,827	9,371	59,195
155	887	Mains-Capacity		1,995,848	1,740,189	120,308	100,117	4,816	30,419
156	887	Mains-Total		5,879,735	5,126,566	354,424	294,944	14,187	89,614
157	889	Measuring & regulating station equipment--General-Customer		232,248	202,498	14,000	11,650	560	3,540
158	889	Measuring & regulating station equipment--General-Capacity		119,348	104,060	7,194	5,987	288	1,819
159	889	Measuring & regulating station equipment--General-Total		351,596	306,558	21,194	17,637	848	5,359
160	890	Measuring & regulating station equipment--Industrial-Customer		495,747	432,244	29,883	24,868	1,196	7,556
161	890	Measuring & regulating station equipment--Industrial-Capacity		254,754	222,121	15,356	12,779	615	3,883
162	890	Measuring & regulating station equipment--Industrial-Total		750,500	654,364	45,239	37,647	1,811	11,438
163	891	Measuring & regulating station equipment--City gates-Customer		103,166	89,951	6,219	5,175	249	1,572
164	891	Measuring & regulating station equipment--City gates-Capacity		53,015	46,224	3,196	2,659	128	808
165	891	Measuring & regulating station equipment--City gates-Total		\$ 156,181	\$ 136,175	\$ 9,414	\$ 7,835	\$ 377	\$ 2,380

CenterPoint Energy
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Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales			(I) Transport
						Small	Large	Contract	
166	892	Services-Customer		\$ 4,008,533	\$ 3,811,469	\$ 180,110	\$ 14,564	\$ 1,647	\$ 744
167	892	Services-Capacity		186,863	27,541	87,415	52,533	11,142	8,233
168	892	Services-Total		4,195,396	3,839,010	267,524	67,097	12,788	8,977
169	893	Maintenance of Meter and House Regulators-Customer		1,316,297	1,251,586	59,143	4,782	541	244
170	893	Maintenance of Meter and House Regulators-Capacity		377,216	213,981	59,741	76,556	13,714	13,223
171	893	Maintenance of Meter and House Regulators-Total		1,693,512	1,465,567	118,884	81,338	14,255	13,467
172		Total Allocated Supervised Field Expenses-Customer		24,384,461	22,735,717	1,183,141	353,796	21,435	90,372
173		Total Allocated Supervised Field Expenses-Capacity		7,124,873	4,982,911	856,998	948,221	130,751	205,992
174		Total Allocated Supervised Field Expenses-Total		31,509,334	27,718,628	2,040,139	1,302,017	152,185	296,364
175		Customer Ratios		77.3881%	72.1555%	3.7549%	1.1228%	0.0680%	0.2868%
176		Capacity Ratios		22.6119%	15.8141%	2.7198%	3.0093%	0.4150%	0.6537%
177		Composite Ratios		100.0000%	87.9696%	6.4747%	4.1322%	0.4830%	0.9406%
178		Supervisory, Engineering & Associated Expenses							
179	870	Operation supervision and engineering-Customer		1,097,050	1,022,873	53,229	15,917	964	4,066
180	870	Operation supervision and engineering-Capacity		320,546	224,180	38,556	42,660	5,882	9,268
181	870	Operation supervision and engineering-Total		1,417,595	1,247,053	91,785	58,577	6,847	13,333
182	880	Other-Customer		5,330,701	4,970,268	258,647	77,344	4,686	19,756
183	880	Other-Capacity		1,557,572	1,089,317	187,349	207,291	28,583	45,032
184	880	Other-Total		6,888,273	6,059,585	445,996	284,635	33,269	64,788
185	881	Rents-Customer		178,683	166,601	8,670	2,593	157	662
186	881	Rents-Capacity		52,209	36,513	6,280	6,948	958	1,509
187	881	Rents-Total		\$ 230,892	\$ 203,115	\$ 14,950	\$ 9,541	\$ 1,115	\$ 2,172
188	885	Supervision and engineering-Customer		\$ 981,567	\$ 915,199	\$ 47,626	\$ 14,242	\$ 863	\$ 3,638
189	885	Supervision and engineering-Capacity		286,803	200,581	34,497	38,169	5,263	8,292
190	885	Supervision and engineering-Total		1,268,370	1,115,780	82,123	52,411	6,126	11,930

CenterPoint Energy
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Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales			(I) Transport
						Small	Large	Contract	
191	894	Other equipment-Customer		277,623	258,852	13,470	4,028	244	1,029
192	894	Other equipment-Capacity		81,118	56,732	9,757	10,796	1,489	2,345
193	894	Other equipment-Total		358,741	315,583	23,227	14,824	1,733	3,374
194	VAR	Total Supervisory Field Expenses-Customer		7,865,623	7,333,792	381,642	114,123	6,914	29,151
195	VAR	Total Supervisory Field Expenses-Capacity		2,298,249	1,607,323	276,439	305,865	42,176	66,446
196	VAR	Total Supervisory Field Expenses-Total		10,163,872	8,941,115	658,082	419,988	49,090	95,597
197									
198									
199		O&M, CA, MKT-Related Expenses							
200	VAR	Allocation Data - O&M+CA+MKT							
200	VAR	Total Central Distribution Operating Expenses-Customer		5,701,713	4,971,348	343,693	286,014	13,757	86,901
201	VAR	Total Central Distribution Operating Expenses-Capacity		2,929,991	2,554,672	176,617	146,977	7,069	44,656
202	VAR	Central Distribution O&M Expenses-Total		8,631,704	7,526,020	520,310	432,991	20,826	131,557
203	874	Mains and services-Customer		5,149,437	4,896,364	231,375	18,621	2,118	959
204	874	Mains and services-Capacity		1,336,059	884,989	169,797	206,437	15,395	59,441
205	874	Mains and services-Total		6,485,496	5,781,353	401,172	225,058	17,513	60,400
206	892	Services-Customer		4,008,533	3,811,469	180,110	14,564	1,647	744
207	892	Services-Capacity		186,863	27,541	87,415	52,533	11,142	8,233
208	892	Services-Total		4,195,396	3,839,010	267,524	67,097	12,788	8,977
209	878	Operation of Meter and House Regulators-Customer		8,007,526	7,613,866	359,791	29,093	3,289	1,487
210	878	Operation of Meter and House Regulators-Capacity		2,294,744	1,301,728	363,428	465,718	83,430	80,439
211	878	Operation of Meter and House Regulators-Total		10,302,270	8,915,594	723,219	494,811	86,720	81,926
212	893	Maintenance of Meter and House Regulators-Customer		1,316,297	1,251,586	59,143	4,782	541	244
213	893	Maintenance of Meter and House Regulators-Capacity		377,216	213,981	59,741	76,556	13,714	13,223
214	893	Maintenance of Meter and House Regulators-Total		\$ 1,693,512	\$ 1,465,567	\$ 118,884	\$ 81,338	\$ 14,255	\$ 13,467

CenterPoint Energy
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Operating & Maintenance Expenses- Allocation Among Customer Classes

Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D)	(E)	(F) Commercial and Industrial Sales			(H)	(I)
				Total Amount	Residential	Small	Large	Contract	Transport	
215	924	Property insurance-Customer		\$ 26,705	\$ 25,393	\$ 1,200	\$ 97	\$ 11	\$ 5	
216	924	Property insurance-Capacity		7,273	4,665	968	1,206	127	307	
217	924	Property insurance-Total		33,978	30,058	2,168	1,303	138	312	
218	VAR	Total Customer-Related Expenses-Customer		36,107,563	32,103,559	2,272,719	1,323,949	92,016	315,322	
219	VAR	Total Customer-Related Expenses-Capacity		-	-	-	-	-	-	
220	VAR	Total Customer-Related Expenses-Total		36,107,563	32,103,559	2,272,719	1,323,949	92,016	315,322	
221	VAR	Total Supervisory Field Expenses-Customer		7,865,623	7,333,792	381,642	114,123	6,914	29,151	
222	VAR	Total Supervisory Field Expenses-Capacity		2,298,249	1,607,323	276,439	305,865	42,176	66,446	
223	VAR	Total Supervisory Field Expenses-Total		10,163,872	8,941,115	658,082	419,988	49,090	95,597	
224		Allocation Data - O&M+CA+MKT -Customer		68,183,397	62,007,378	3,829,673	1,791,242	120,292	434,812	
225		Allocation Data - O&M+CA+MKT -Capacity		9,430,394	6,594,899	1,134,405	1,255,292	173,053	272,745	
226		Allocation Data - O&M+CA+MKT -Total		77,613,791	68,602,277	4,964,078	3,046,534	293,346	707,557	
227		Ratios-Customer		87.8496%	79.8922%	4.9343%	2.3079%	0.1550%	0.5602%	
228		Ratios-Capacity		12.1504%	8.4971%	1.4616%	1.6174%	0.2230%	0.3514%	
229		Ratios-Total		100.0000%	88.3893%	6.3959%	3.9252%	0.3780%	0.9116%	
230										
231	920	Administrative and general salaries-Customer		1,886,111	1,715,268	105,938	49,550	3,328	12,028	
232	920	Administrative and general salaries-Capacity		260,867	182,430	31,380	34,724	4,787	7,545	
233	920	Administrative and general salaries-Total		2,146,977	1,897,698	137,318	84,274	8,115	19,573	
234	921	Office supplies and expenses-Customer		1,781,343	1,619,990	100,053	46,798	3,143	11,360	
235	921	Office supplies and expenses-Capacity		246,376	172,297	29,637	32,795	4,521	7,126	
236	921	Office supplies and expenses-Total		\$ 2,027,719	\$ 1,792,286	\$ 129,690	\$ 79,593	\$ 7,664	\$ 18,485	
237	923	Outside services employed-Customer		\$ 334,981	\$ 304,639	\$ 18,815	\$ 8,800	\$ 591	\$ 2,136	
238	923	Outside services employed-Capacity		46,331	32,400	5,573	6,167	850	1,340	
239	923	Outside services employed-Total		381,312	337,039	24,388	14,967	1,441	3,476	

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Line No.	(A) Acc. No.	Column (B) Particulars	(C) Ratios	(D) Total Amount	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
240	926	Employee pensions and benefits-Customer		7,420,962	6,748,775	416,815	194,956	13,092	47,324
241	926	Employee pensions and benefits-Capacity		1,026,388	717,777	123,467	136,624	18,835	29,685
242	926	Employee pensions and benefits-Total		8,447,350	7,466,552	540,282	331,579	31,927	77,009
243	925	Injuries and damages-Customer		1,810,100	1,646,142	101,668	47,553	3,193	11,543
244	925	Injuries and damages-Capacity		250,353	175,078	30,116	33,325	4,594	7,241
245	925	Injuries and damages-Total		2,060,453	1,821,220	131,784	80,878	7,788	18,784
246	930.2	Miscellaneous general expenses-Customer		15,282,056	13,897,815	858,351	401,474	26,961	97,455
247	930.2	Miscellaneous general expenses-Capacity		2,113,650	1,478,125	254,256	281,351	38,787	61,131
248	930.2	Miscellaneous general expenses-Total		17,395,706	15,375,940	1,112,607	682,825	65,748	158,586
249	931	Rents-Customer		1,779,319	1,618,149	99,939	46,744	3,139	11,347
250	931	Rents-Capacity		246,096	172,101	29,604	32,758	4,516	7,118
251	931	Rents-Total		2,025,415	1,790,250	129,543	79,503	7,655	18,464
252	932	Maintenance of general plant-Customer		1,539,282	1,399,854	86,457	40,438	2,716	9,816
253	932	Maintenance of general plant-Capacity		212,897	148,884	25,610	28,339	3,907	6,157
254	932	Maintenance of general plant-Total		1,752,179	1,548,738	112,067	68,777	6,622	15,974
255									
256	VAR	Total Expenses Allocated on O&M, CA, & MKT-Customer		\$ 31,834,153	\$ 28,950,631	\$ 1,788,036	\$ 836,313	\$ 56,163	\$ 203,009
257	VAR	Total Expenses Allocated on O&M, CA, & MKT-Capacity		4,402,958	3,079,093	529,642	586,083	80,797	127,342
258	VAR	Total Expenses Allocated on O&M, CA, & MKT-Total		\$ 36,237,111	\$ 32,029,724	\$ 2,317,679	\$ 1,422,397	\$ 136,960	\$ 330,351
259		Overall Operating Expenses by Customer Classes-Customer		100,017,551	90,958,009	5,617,709	2,627,556	176,456	637,821
260		Overall Operating Expenses by Customer Classes-Capacity		13,833,352	9,673,992	1,664,048	1,841,375	253,850	400,087
261		Overall Operating Expenses by Customer Classes-Total		\$ 113,850,903	\$ 100,632,001	\$ 7,281,757	\$ 4,468,931	\$ 430,306	\$ 1,037,908

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial and Industrial Sales Small	(F) Large	(G) Contract	(H) Transport
1		DISTRIBUTION OPERATION EXPENSES						
2	870	Operation supervision and engineering-Customer	\$ 1,097,050	\$ 1,022,873	\$ 53,229	\$ 15,917	\$ 964	\$ 4,066
3	870	Operation supervision and engineering-Capacity	320,546	224,180	38,556	42,660	5,882	9,268
4	870	Operation supervision and engineering-Total	1,417,595	1,247,053	91,785	58,577	6,847	13,333
5	871	Distribution load dispatching-Customer	961,984	838,758	57,987	48,256	2,321	14,662
6	871	Distribution load dispatching-Capacity	494,343	431,020	29,798	24,798	1,193	7,534
7	871	Distribution load dispatching-Total	1,456,328	1,269,778	87,786	73,053	3,514	22,196
8	874	Mains and services-Customer	5,149,437	4,896,364	231,375	18,621	2,118	959
9	874	Mains and services-Capacity	1,336,059	884,989	169,797	206,437	15,395	59,441
10	874	Mains and services-Total	6,485,496	5,781,353	401,172	225,058	17,513	60,400
11	875	Measuring and regulating station--General-Customer	22,292	19,436	1,344	1,118	54	340
12	875	Measuring and regulating station--General-Capacity	11,455	9,988	691	575	28	175
13	875	Measuring and regulating station--General-Total	33,747	29,424	2,034	1,693	81	514
14	876	Measuring and regulating station--Industrial-Customer	2,389	2,083	144	120	6	36
15	876	Measuring and regulating station--Industrial-Capacity	1,228	1,071	74	62	3	19
16	876	Measuring and regulating station--Industrial-Total	3,617	3,154	218	181	9	55
17	877	Measuring and regulating station--City gates-Customer	-	-	-	-	-	-
18	877	Measuring and regulating station--City gates-Capacity	-	-	-	-	-	-
19	877	Measuring and regulating station--City gates-Total	-	-	-	-	-	-
20	878	Meter and house regulator-Customer	8,007,526	7,613,866	359,791	29,093	3,289	1,487
21	878	Meter and house regulator-Capacity	2,294,744	1,301,728	363,428	465,718	83,430	80,439
22	878	Meter and house regulator-Total	10,302,270	8,915,594	723,219	494,811	86,720	81,926
23	879	Customer installations-Customer	200,956	191,084	9,030	723	83	38
24	879	Customer installations-Capacity	-	-	-	-	-	-
25	879	Customer installations-Total	200,956	191,084	9,030	723	83	38
26	880	Other-Customer	5,330,701	4,970,268	258,647	77,344	4,686	19,756
27	880	Other-Capacity	1,557,572	1,089,317	187,349	207,291	28,583	45,032
28	880	Other-Total	\$ 6,888,273	\$ 6,059,585	\$ 445,996	\$ 284,635	\$ 33,269	\$ 64,788

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E)	(F)	(G)	(H)
No.	No.	Particulars	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
					Small	Large		
29	881	Rents-Customer	\$ 178,683	\$ 166,601	\$ 8,670	\$ 2,593	\$ 157	\$ 662
30	881	Rents-Capacity	52,209	36,513	6,280	6,948	958	1,509
31	881	Rents-Total	230,892	203,115	14,950	9,541	1,115	2,172
32		Subtotal Distribution Operation Expenses-Customer	20,951,016	19,721,333	980,216	193,784	13,678	42,005
33		Subtotal Distribution Operation Expenses-Capacity	6,068,157	3,978,806	795,973	954,488	135,472	203,417
34		Subtotal Distribution Operation Expenses-Total	\$ 27,019,173	\$ 23,700,139	\$ 1,776,189	\$ 1,148,272	\$ 149,150	\$ 245,422
35		DISTRIBUTION MAINTENANCE EXPENSES						
36	885	Supervision and engineering-Customer	981,567	915,199	47,626	14,242	863	3,638
37	885	Supervision and engineering-Capacity	286,803	200,581	34,497	38,169	5,263	8,292
38	885	Supervision and engineering-Total	1,268,370	1,115,780	82,123	52,411	6,126	11,930
39	886	Structures and improvements-Customer	-	-	-	-	-	-
40	886	Structures and improvements-Capacity	-	-	-	-	-	-
41	886	Structures and improvements-Total	-	-	-	-	-	-
42	887	Mains-Customer	3,883,887	3,386,378	234,116	194,827	9,371	59,195
43	887	Mains-Capacity	1,995,848	1,740,189	120,308	100,117	4,816	30,419
44	887	Mains-Total	5,879,735	5,126,566	354,424	294,944	14,187	89,614
45	889	Measuring & regulating station equipment--General-Customer	232,248	202,498	14,000	11,650	560	3,540
46	889	Measuring & regulating station equipment--General-Capacity	119,348	104,060	7,194	5,987	288	1,819
47	889	Measuring & regulating station equipment--General-Total	351,596	306,558	21,194	17,637	848	5,359
48	890	Measuring & regulating station equipment--Industrial-Customer	495,747	432,244	29,883	24,868	1,196	7,556
49	890	Measuring & regulating station equipment--Industrial-Capacity	254,754	222,121	15,356	12,779	615	3,883
50	890	Measuring & regulating station equipment--Industrial-Total	750,500	654,364	45,239	37,647	1,811	11,438
51	891	Measuring & regulating station equipment--City gates-Customer	103,166	89,951	6,219	5,175	249	1,572
52	891	Measuring & regulating station equipment--City gates-Capacity	53,015	46,224	3,196	2,659	128	808
53	891	Measuring & regulating station equipment--City gates-Total	156,181	136,175	9,414	7,835	377	2,380
54	892	Services-Customer	4,008,533	3,811,469	180,110	14,564	1,647	744
55	892	Services-Capacity	186,863	27,541	87,415	52,533	11,142	8,233
56	892	Services-Total	\$ 4,195,396	\$ 3,839,010	\$ 267,524	\$ 67,097	\$ 12,788	\$ 8,977

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	Acc	Column (B) Particulars	(C)	(D)	(E)		(F)	(G)	(H)
			Total Amount	Residential	Commercial and Industrial Sales Small Large		Contract	Transport	
57	893	Meters and house regulators-Customer	\$ 1,316,297	\$ 1,251,586	\$ 59,143	\$ 4,782	\$ 541	\$ 244	
58	893	Meters and house regulators-Capacity	377,216	213,981	59,741	76,556	13,714	13,223	
59	893	Meters and house regulators-Total	1,693,512	1,465,567	118,884	81,338	14,255	13,467	
60	894	Other equipment-Customer	277,623	258,852	13,470	4,028	244	1,029	
61	894	Other equipment-Capacity	81,118	56,732	9,757	10,796	1,489	2,345	
62	894	Other equipment-Total	358,741	315,583	23,227	14,824	1,733	3,374	
63		Subtotal Distribution Maintenance Expenses-Customer	11,299,068	10,348,176	584,567	274,136	14,671	77,518	
64		Subtotal Distribution Maintenance Expenses-Capacity	3,354,965	2,611,428	337,464	299,597	37,454	69,021	
65		Subtotal Distribution Maintenance Expenses-Total	\$ 14,654,033	\$ 12,959,604	\$ 922,031	\$ 573,733	\$ 52,125	\$ 146,539	
66									
67		CUSTOMER ACCOUNTS EXPENSES							
68	901	Supervision-Customer	558,395	530,963	25,090	2,008	230	104	
69	901	Supervision-Capacity	-	-	-	-	-	-	
70	901	Supervision-Total	558,395	530,963	25,090	2,008	230	104	
71	902	Meter reading expense-Customer	6,303,906	5,584,445	402,740	242,075	16,771	57,876	
72	902	Meter reading expense-Capacity	-	-	-	-	-	-	
73	902	Meter reading expense-Total	6,303,906	5,584,445	402,740	242,075	16,771	57,876	
74	903	Customer records and collection expense-Customer	21,668,818	19,195,768	1,384,363	832,099	57,648	198,940	
75	903	Customer records and collection expense-Capacity	-	-	-	-	-	-	
76	903	Customer records and collection expense-Total	21,668,818	19,195,768	1,384,363	832,099	57,648	198,940	
77	904	Uncollectible accounts-Customer	6,335,964	5,612,844	404,788	243,306	16,856	58,170	
78	904	Uncollectible accounts-Capacity	-	-	-	-	-	-	
79	904	Uncollectible accounts-Total	6,335,964	5,612,844	404,788	243,306	16,856	58,170	
80	905	Miscellaneous customer accounts expenses-Customer	512,126	486,967	23,011	1,842	211	96	
81	905	Miscellaneous customer accounts expenses-Capacity	-	-	-	-	-	-	
82	905	Miscellaneous customer accounts expenses-Total	512,126	486,967	23,011	1,842	211	96	
83		Subtotal Customer Accounts Expense-Customer	35,379,209	31,410,986	2,239,992	1,321,330	91,716	315,186	
84		Subtotal Customer Accounts Expense-Capacity	-	-	-	-	-	-	
85		Subtotal Customer Accounts Expense-Total	\$ 35,379,209	\$ 31,410,986	\$ 2,239,992	\$ 1,321,330	\$ 91,716	\$ 315,186	

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial and Industrial Sales		(F) Small	(G) Large	(H) Contract	(I) Transport
86		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES								
87	907	Supervision-Customer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	907	Supervision-Capacity	-	-	-	-	-	-	-	-
89	907	Supervision-Total	-	-	-	-	-	-	-	-
90	908	Customer assistance expense-Customer	-	-	-	-	-	-	-	-
91	908	Customer assistance expense-Capacity	-	-	-	-	-	-	-	-
92	908	Customer assistance expense-Total	-	-	-	-	-	-	-	-
93	909	Informational and instructional expense-Customer	97,623	92,827	4,386	351	40	18	-	-
94	909	Informational and instructional expense-Capacity	-	-	-	-	-	-	-	-
95	909	Informational and instructional expense-Total	97,623	92,827	4,386	351	40	18	-	-
96	910	Misc. customer service and informational expense-Customer	165,814	157,668	7,450	596	68	31	-	-
97	910	Misc. customer service and informational expense-Capacity	-	-	-	-	-	-	-	-
98	910	Misc. customer service and informational expense-Total	165,814	157,668	7,450	596	68	31	-	-
99		Subtotal Customer Ser. & Info.I Expenses-Customer	263,438	250,496	11,837	947	109	49	-	-
100		Subtotal Customer Ser. & Info.I Expenses-Capacity	-	-	-	-	-	-	-	-
101		Subtotal Customer Ser. & Info.I Expenses-Total	263,438	250,496	11,837	947	109	49	-	-
102		SALES EXPENSE								
103	911	Supervision-Customer	165,814	157,668	7,450	596	68	31	-	-
104	911	Supervision-Capacity	-	-	-	-	-	-	-	-
105	911	Supervision-Total	165,814	157,668	7,450	596	68	31	-	-
106	912	Demonstrating and selling expense-Customer	23,687	22,523	1,064	85	10	4	-	-
107	912	Demonstrating and selling expense-Capacity	-	-	-	-	-	-	-	-
108	912	Demonstrating and selling expense-Total	23,687	22,523	1,064	85	10	4	-	-
109	913	Advertising expense-Customer	9,016	8,573	405	32	4	2	-	-
110	913	Advertising expense-Capacity	-	-	-	-	-	-	-	-
111	913	Advertising expense-Total	9,016	8,573	405	32	4	2	-	-
112	916	Miscellaneous sales promotion expense-Customer	48,086	45,724	2,161	173	20	9	-	-
113	916	Miscellaneous sales promotion expense-Capacity	-	-	-	-	-	-	-	-
114	916	Miscellaneous sales promotion expense-Total	48,086	45,724	2,161	173	20	9	-	-

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E)	(F)	(G)	(H)
No.	No.	Particulars	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
					Small	Large		
115		Subtotal Sales Expense-Customer	\$ 246,603	\$ 234,488	\$ 11,081	\$ 887	\$ 102	\$ 46
116		Subtotal Sales Expense-Capacity	-	-	-	-	-	-
117		Subtotal Sales Expense-Total	246,603	234,488	11,081	887	102	46
118								
119								
120		ADMINISTRATIVE AND GENERAL EXPENSES						
121	920	Administrative and general salaries-Customer	1,886,111	1,715,268	105,938	49,550	3,328	12,028
122	920	Administrative and general salaries-Capacity	260,867	182,430	31,380	34,724	4,787	7,545
123	920	Administrative and general salaries-Total	2,146,977	1,897,698	137,318	84,274	8,115	19,573
124	921	Office supplies and expenses-Customer	1,781,343	1,619,990	100,053	46,798	3,143	11,360
125	921	Office supplies and expenses-Capacity	246,376	172,297	29,637	32,795	4,521	7,126
126	921	Office supplies and expenses-Total	2,027,719	1,792,286	129,690	79,593	7,664	18,485
127	923	Outside services employed-Customer	334,981	304,639	18,815	8,800	591	2,136
128	923	Outside services employed-Capacity	46,331	32,400	5,573	6,167	850	1,340
129	923	Outside services employed-Total	381,312	337,039	24,388	14,967	1,441	3,476
130	924	Property insurance-Customer	26,705	25,393	1,200	97	11	5
131	924	Property insurance-Capacity	7,273	4,665	968	1,206	127	307
132	924	Property insurance-Total	33,978	30,058	2,168	1,303	138	312
133	925	Injuries and damages-Customer	1,810,100	1,646,142	101,668	47,553	3,193	11,543
134	925	Injuries and damages-Capacity	250,353	175,078	30,116	33,325	4,594	7,241
135	925	Injuries and damages-Total	2,060,453	1,821,220	131,784	80,878	7,788	18,784
136	926	Employee pensions and benefits-Customer	7,420,962	6,748,775	416,815	194,956	13,092	47,324
137	926	Employee pensions and benefits-Capacity	1,026,388	717,777	123,467	136,624	18,835	29,685
138	926	Employee pensions and benefits-Total	8,447,350	7,466,552	540,282	331,579	31,927	77,009
139	928	Regulatory commission expense-Customer	-	-	-	-	-	-
140	928	Regulatory commission expense-Capacity	-	-	-	-	-	-
141	928	Regulatory commission expense-Total	-	-	-	-	-	-

CenterPoint Energy
Rate Filing Package - Houston Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Commercial and Industrial Sales Small	(F) Large	(G) Contract	(H) Transport
142	930.1	General advertising expenses-Customer	17,358	\$ 16,505	\$ 780	\$ 62	\$ 7	\$ 3
143	930.1	General advertising expenses-Capacity	-	-	-	-	-	-
144	930.1	General advertising expenses-Total	17,358	16,505	780	62	7	3
145	930.2	Miscellaneous general expenses-Customer	15,282,056	13,897,815	858,351	401,474	26,961	97,455
146	930.2	Miscellaneous general expenses-Capacity	2,113,650	1,478,125	254,256	281,351	38,787	61,131
147	930.2	Miscellaneous general expenses-Total	17,395,706	15,375,940	1,112,607	682,825	65,748	158,586
148	931	Rents-Customer	1,779,319	1,618,149	99,939	46,744	3,139	11,347
149	931	Rents-Capacity	246,096	172,101	29,604	32,758	4,516	7,118
150	931	Rents-Total	2,025,415	1,790,250	129,543	79,503	7,655	18,464
151	932	Maintenance of general plant-Customer	1,539,282	1,399,854	86,457	40,438	2,716	9,816
152	932	Maintenance of general plant-Capacity	212,897	148,884	25,610	28,339	3,907	6,157
153	932	Maintenance of general plant-Total	1,752,179	1,548,738	112,067	68,777	6,622	15,974
154		Subtotal Administrative & General Expenses-Customer	31,878,217	28,992,529	1,790,016	836,472	56,181	203,018
155		Subtotal Administrative & General Expenses-Capacity	4,410,230	3,083,758	530,610	587,290	80,924	127,648
156		Subtotal Administrative & General Expenses-Total	36,288,447	32,076,287	2,320,627	1,423,762	137,105	330,666
157								
158		Total Operating & Maintenance Expenses-Customer	100,017,551	90,958,009	5,617,709	2,627,556	176,456	637,821
159		Total Operating & Maintenance Expenses-Capacity	13,833,352	9,673,992	1,664,048	1,841,375	253,850	400,087
160		Total Operating & Maintenance Expenses-Total	\$ 113,850,903	\$ 100,632,001	\$ 7,281,757	\$ 4,468,931	\$ 430,306	\$ 1,037,908
161								
162		O&M Customer Ratios	87.8496%	79.8922%	4.9343%	2.3079%	0.1550%	0.5602%
163		O&M Capacity Ratios	12.1504%	8.4971%	1.4616%	1.6174%	0.2230%	0.3514%
164		O&M Composite Ratios	100.0000%	88.3893%	6.3959%	3.9252%	0.3780%	0.9116%

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
1	INTANGIBLE PLANT								
2	Organization-Customer	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Organization-Capacity	301		-	-	-	-	-	-
4	Organization-Total	301		-	-	-	-	-	-
5	Franchise and Consents-Customer	302		3,861	3,672	174	14	2	1
6	Franchise and Consents-Capacity	302		1,052	675	140	174	18	44
7	Franchise and Consents-Total	302		4,913	4,346	313	188	20	45
8	Miscellaneous intangible plant-Customer	303		5,563,660	5,290,212	249,986	20,139	2,288	1,035
9	Miscellaneous intangible plant-Capacity	303		1,515,118	971,903	201,626	251,312	26,414	63,864
10	Miscellaneous intangible plant-Total	303		7,078,778	6,262,115	451,612	271,451	28,701	64,899
11	DISTRIBUTION PLANT								
12	Land & land rights-Customer	374		649,201	617,308	29,170	2,334	267	121
13	Land & land rights-Capacity	374		333,611	239,610	30,072	46,966	2,104	14,858
14	Land & land rights-Total	374		982,812	856,918	59,243	49,301	2,371	14,979
15	Structures and improvements-Customer	375		353,353	335,994	15,877	1,271	146	66
16	Structures and improvements-Capacity	375		181,581	130,417	16,368	25,563	1,145	8,087
17	Structures and improvements-Total	375		534,934	466,411	32,245	26,834	1,291	8,153
18	Mains-Customer	376		108,039,747	102,732,046	4,854,523	388,504	44,499	20,175
19	Mains-Capacity	376		55,519,360	39,875,851	5,004,643	7,816,082	350,133	2,472,652
20	Mains-Total	376		163,559,107	142,607,897	9,859,166	8,204,586	394,632	2,492,826
21	Measuring and regulating equipment--General-Customer	378		2,236,139	2,126,284	100,476	8,041	921	418
22	Measuring and regulating equipment--General-Capacity	378		1,149,105	825,325	103,583	161,772	7,247	51,177
23	Measuring and regulating equipment--General-Total	378		3,385,244	2,951,609	204,059	169,813	8,168	51,595
24	Measuring and regulating equipment--City gate-Customer	379		4,930,467	4,688,246	221,539	17,730	2,031	921
25	Measuring and regulating equipment--City gate-Capacity	379		2,533,663	1,819,761	228,390	356,692	15,979	112,841
26	Measuring and regulating equipment--City gate-Total	379		7,464,130	6,508,007	449,930	374,422	18,009	113,762
27	Services-Customer	380		129,146,430	122,797,440	5,802,752	469,208	53,053	23,977
28	Services-Capacity	380		6,020,330	887,297	2,816,319	1,692,516	358,960	265,238
29	Services-Total	380		\$ 135,166,760	\$ 123,684,737	\$ 8,619,071	\$ 2,161,724	\$ 412,013	\$ 289,215

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport
30	Meters-Customer	381		\$ 19,917,677	\$ 18,938,501	\$ 894,932	\$ 72,364	\$ 8,182	\$ 3,698
31	Meters-Capacity	381		11,055,173	8,575,035	(287,753)	2,065,961	362,257	339,673
32	Meters-Total	381		30,972,850	27,513,536	607,180	2,138,325	370,439	343,370
33	Meter installations-Customer	382		49,654,794	47,213,706	2,231,068	180,403	20,398	9,219
34	Meter installations-Capacity	382		1,460,015	134,389	750,741	480,833	60,396	33,657
35	Meter installations-Total	382		51,114,809	47,348,094	2,981,808	661,236	80,794	42,876
36	House regulators-Customer	383 & 385		6,115,120	5,814,494	274,762	22,217	2,512	1,135
37	House regulators-Capacity	383 & 385		9,174,867	3,594,586	2,972,156	1,855,202	365,936	386,987
38	House regulators-Total	383 & 385		15,289,987	9,409,080	3,246,917	1,877,420	368,448	388,122
39	Other equipment-Customer	387		576,650	548,309	25,910	2,087	237	107
40	Other equipment-Capacity	387		157,036	100,734	20,898	26,047	2,738	6,619
41	Other equipment-Total	387		733,686	649,042	46,808	28,135	2,975	6,727
42	GENERAL PLANT								
43	Land & land rights-Customer	389		22,170	21,080	996	80	9	4
44	Land & land rights-Capacity	389		6,037	3,873	803	1,001	105	254
45	Land & land rights-Total	389		28,207	24,953	1,800	1,082	114	259
46	Structures and improvements-Customer	390		2,190,949	2,083,266	98,444	7,931	901	408
47	Structures and improvements-Capacity	390		596,648	382,732	79,399	98,966	10,402	25,149
48	Structures and improvements-Total	390		2,787,597	2,465,998	177,843	106,896	11,302	25,557
49	Office furniture and equipment-Customer	391		1,051,525	999,844	47,247	3,806	432	196
50	Office furniture and equipment-Capacity	391		286,356	183,689	38,107	47,498	4,992	12,070
51	Office furniture and equipment-Total	391		1,337,881	1,183,533	85,354	51,304	5,425	12,266
52	Transportation equipment-Customer	392		5,780,649	5,496,536	259,736	20,924	2,377	1,075
53	Transportation equipment-Capacity	392		1,574,209	1,009,809	209,489	261,113	27,444	66,355
54	Transportation equipment-Total	392		7,354,858	6,506,345	469,225	282,037	29,821	67,430
55	Stores equipment-Customer	393		1,390	1,322	62	5	1	0
56	Stores equipment-Capacity	393		379	243	50	63	7	16
57	Stores equipment-Total	393		\$ 1,769	\$ 1,565	\$ 113	\$ 68	\$ 7	\$ 16

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Particulars	Account No.	Ratios	Total Net Plant	Residential	Commercial and Industrial Sales			Transport
						Small	Large	Contract	
58	Tool, shop and garage equipment-Customer	394		\$ 2,104,902	\$ 2,001,448	\$ 94,577	\$ 7,619	\$ 866	\$ 392
59	Tool, shop and garage equipment-Capacity	394		573,215	367,701	76,281	95,079	9,993	24,162
60	Tool, shop and garage equipment-Total	394		2,678,117	2,369,149	170,859	102,698	10,859	24,553
61	Laboratory Equipment-Customer	395		62,018	58,970	2,787	224	26	12
62	Laboratory Equipment-Capacity	395		16,889	10,834	2,248	2,801	294	712
63	Laboratory Equipment-Total	395		78,907	69,804	5,034	3,026	320	723
64	Power operated equipment-Customer	396		1,165,520	1,108,236	52,369	4,219	479	217
65	Power operated equipment-Capacity	396		317,399	203,602	42,238	52,647	5,533	13,379
66	Power operated equipment-Total	396		1,482,919	1,311,838	94,607	56,866	6,013	13,596
67	Communication equipment-Customer	397		2,631,110	2,501,794	118,221	9,524	1,082	490
68	Communication equipment-Capacity	397		716,515	459,623	95,351	118,848	12,491	30,202
69	Communication equipment-Total	397		3,347,625	2,961,417	213,572	128,372	13,573	30,691
70	Miscellaneous equipment-Customer	398		666,660	633,895	29,954	2,413	274	124
71	Miscellaneous equipment-Capacity	398		181,548	116,457	24,160	30,113	3,165	7,652
72	Miscellaneous equipment-Total	398		848,208	750,352	54,114	32,526	3,439	7,776
73	Retirement Work in Progress-Customer	Var		707,536	672,761	31,791	2,561	291	132
74	Retirement Work in Progress-Capacity	Var		192,679	123,598	25,641	31,960	3,359	8,122
75	Retirement Work in Progress-Total	Var		900,215	796,359	57,432	34,521	3,650	8,253
76	Overall Totals-Customer			343,571,529	326,685,363	15,437,354	1,243,619	141,273	63,921
77	Overall Totals-Capacity			93,562,784	60,017,743	12,450,950	15,519,211	1,631,110	3,943,769
78	Overall Totals-All			\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales			(H)	(I)
						Small	Large	Contract	Transport	
79	INTANGIBLE PLANT									
80	Organization-Customer	301		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
81	Organization-Capacity	301		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
82	Organization-Total	301		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
83	Franchise and Consents-Customer	302		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
84	Franchise and Consents-Capacity	302		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
85	Franchise and Consents-Total	302		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
86	Miscellaneous intangible plant-Customer	303		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
87	Miscellaneous intangible plant-Capacity	303		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
88	Miscellaneous intangible plant-Total	303		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
89	DISTRIBUTION PLANT									
90	Land & land rights-Customer	374		66.0555%	62.8103%	2.9681%	0.2375%	0.0272%	0.0123%	
91	Land & land rights-Capacity	374		33.9445%	24.3801%	3.0598%	4.7788%	0.2141%	1.5118%	
92	Land & land rights-Total	374		100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%	
93	Structures and improvements-Customer	375		66.0555%	62.8103%	2.9681%	0.2375%	0.0272%	0.0123%	
94	Structures and improvements-Capacity	375		33.9445%	24.3801%	3.0598%	4.7788%	0.2141%	1.5118%	
95	Structures and improvements-Total	375		100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%	
96	Mains-Customer	376		66.0555%	62.8103%	2.9681%	0.2375%	0.0272%	0.0123%	
97	Mains-Capacity	376		33.9445%	24.3801%	3.0598%	4.7788%	0.2141%	1.5118%	
98	Mains-Total	376		100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%	
99	Measuring and regulating equipment--General-Customer	378		66.0555%	62.8103%	2.9681%	0.2375%	0.0272%	0.0123%	
100	Measuring and regulating equipment--General-Capacity	378		33.9445%	24.3801%	3.0598%	4.7788%	0.2141%	1.5118%	
101	Measuring and regulating equipment--General-Total	378		100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%	
102	Measuring and regulating equipment--City gate-Customer	379		66.0555%	62.8103%	2.9681%	0.2375%	0.0272%	0.0123%	
103	Measuring and regulating equipment--City gate-Capacity	379		33.9445%	24.3801%	3.0598%	4.7788%	0.2141%	1.5118%	
104	Measuring and regulating equipment--City gate-Total	379		100.0000%	87.1904%	6.0279%	5.0163%	0.2413%	1.5241%	
105	Services-Customer	380		95.5460%	90.8488%	4.2930%	0.3471%	0.0392%	0.0177%	
106	Services-Capacity	380		4.4540%	0.6564%	2.0836%	1.2522%	0.2656%	0.1962%	
107	Services-Total	380		100.0000%	91.5053%	6.3766%	1.5993%	0.3048%	0.2140%	

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales			(H)	(I)
						Small	Large	Contract	Transport	
108	Meters-Customer	381		64.3069%	61.1455%	2.8894%	0.2336%	0.0264%	0.0119%	
109	Meters-Capacity	381		35.6931%	27.6857%	-0.9290%	6.6702%	1.1696%	1.0967%	
110	Meters-Total	381		100.0000%	88.8311%	1.9604%	6.9039%	1.1960%	1.1086%	
111	Meter installations-Customer	382		97.1437%	92.3680%	4.3648%	0.3529%	0.0399%	0.0180%	
112	Meter installations-Capacity	382		2.8563%	0.2629%	1.4687%	0.9407%	0.1182%	0.0658%	
113	Meter installations-Total	382		100.0000%	92.6309%	5.8336%	1.2936%	0.1581%	0.0839%	
114	House regulators-Customer	383 & 385		39.9943%	38.0281%	1.7970%	0.1453%	0.0164%	0.0074%	
115	House regulators-Capacity	383 & 385		60.0057%	23.5094%	19.4386%	12.1334%	2.3933%	2.5310%	
116	House regulators-Total	383 & 385		100.0000%	61.5375%	21.2356%	12.2788%	2.4097%	2.5384%	
117	Other equipment-Customer	387		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
118	Other equipment-Capacity	387		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
119	Other equipment-Total	387		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
120	GENERAL PLANT									
121	Land & land rights-Customer	389		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
122	Land & land rights-Capacity	389		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
123	Land & land rights-Total	389		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
124	Structures and improvements-Customer	390		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
125	Structures and improvements-Capacity	390		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
126	Structures and improvements-Total	390		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
127	Office furniture and equipment-Customer	391		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
128	Office furniture and equipment-Capacity	391		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
129	Office furniture and equipment-Total	391		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
130	Transportation equipment-Customer	392		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
131	Transportation equipment-Capacity	392		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
132	Transportation equipment-Total	392		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	
133	Stores equipment-Customer	393		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%	
134	Stores equipment-Capacity	393		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%	
135	Stores equipment-Total	393		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%	

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Particulars	Account No.	Ratios	Total Net Plant	Residential	Commercial and Industrial Sales			Transport
						Small	Large	Contract	
136	Tool, shop and garage equipment-Customer	394		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
137	Tool, shop and garage equipment-Capacity	394		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
138	Tool, shop and garage equipment-Total	394		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
139	Laboratory Equipment-Customer	395		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
140	Laboratory Equipment-Capacity	395		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
141	Laboratory Equipment-Total	395		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
142	Power operated equipment-Customer	396		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
143	Power operated equipment-Capacity	396		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
144	Power operated equipment-Total	396		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
145	Communication equipment-Customer	397		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
146	Communication equipment-Capacity	397		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
147	Communication equipment-Total	397		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
148	Miscellaneous equipment-Customer	398		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
149	Miscellaneous equipment-Capacity	398		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
150	Miscellaneous equipment-Total	398		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
151	Work in Progress-Customer	<u>Var</u>		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
152	Work in Progress-Capacity	<u>Var</u>		21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
153	Work in Progress-Total	<u>Var</u>		100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
154	Overall Totals-Customer			78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
155	Overall Totals-Capacity			21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
156	Overall Totals-All			100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales			(H)	(I)
						Small	Large	Contract	Transport	
157	INTANGIBLE PLANT									
158	Organization-Customer	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
159	Organization-Capacity	301		-	-	-	-	-	-	
160	Organization-Total	301		-	-	-	-	-	-	
161	Franchise and Consents-Customer	302		-	-	-	-	-	-	
162	Franchise and Consents-Capacity	302		-	-	-	-	-	-	
163	Franchise and Consents-Total	302		-	-	-	-	-	-	
164	Miscellaneous intangible plant-Customer	303		1,572,141	1,494,872	70,639	5,691	646	292	
165	Miscellaneous intangible plant-Capacity	303		428,132	274,634	56,974	71,014	7,464	18,046	
166	Miscellaneous intangible plant-Total	303		2,000,272	1,769,505	127,613	76,705	8,110	18,339	
167	DISTRIBUTION PLANT									
168	Land & land rights-Customer	374		7,385	7,022	332	27	3	1	
169	Land & land rights-Capacity	374		3,795	2,726	342	534	24	169	
170	Land & land rights-Total	374		11,180	9,748	674	561	27	170	
171	Structures and improvements-Customer	375		15,668	14,898	704	56	6	3	
172	Structures and improvements-Capacity	375		8,052	5,783	726	1,134	51	359	
173	Structures and improvements-Total	375		23,720	20,681	1,430	1,190	57	362	
174	Mains-Customer	376		7,044,200	6,698,137	316,515	25,330	2,901	1,315	
175	Mains-Capacity	376		3,619,866	2,599,909	326,303	509,609	22,829	161,217	
176	Mains-Total	376		10,664,066	9,298,046	642,818	534,940	25,730	162,532	
177	Measuring and regulating equipment--General-Customer	378		161,683	153,740	7,265	581	67	30	
178	Measuring and regulating equipment--General-Capacity	378		83,085	59,675	7,490	11,697	524	3,700	
179	Measuring and regulating equipment--General-Total	378		244,768	213,414	14,754	12,278	591	3,731	
180	Measuring and regulating equipment--City gate-Customer	379		227,166	216,006	10,207	817	94	42	
181	Measuring and regulating equipment--City gate-Capacity	379		116,736	83,844	10,523	16,434	736	5,199	
182	Measuring and regulating equipment--City gate-Total	379		343,902	299,850	20,730	17,251	830	5,241	
183	Services-Customer	380		9,142,521	8,693,064	410,788	33,216	3,756	1,697	
184	Services-Capacity	380		426,191	62,813	199,373	119,816	25,411	18,777	
185	Services-Total	380		\$ 9,568,711	\$ 8,755,877	\$ 610,160	\$ 153,033	\$ 29,167	\$ 20,474	

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales Small	(G) Large	(H) Contract	(I) Transport	
186	Meters-Customer	381		\$ 770,469	\$ 732,592	\$ 34,618	\$ 2,799	\$ 317	\$ 143	
187	Meters-Capacity	381		427,643	331,705	(11,131)	79,917	14,013	13,139	
188	Meters-Total	381		1,198,112	1,064,297	23,487	82,716	14,330	13,282	
189	Meter installations-Customer	382		3,542,007	3,367,878	159,148	12,869	1,455	658	
190	Meter installations-Capacity	382		104,147	9,586	53,552	34,299	4,308	2,401	
191	Meter installations-Total	382		3,646,153	3,377,464	212,700	47,168	5,763	3,058	
192	House regulators-Customer	383 & 385		404,725	384,828	18,185	1,470	166	75	
193	House regulators-Capacity	383 & 385		607,233	237,905	196,710	122,785	24,219	25,612	
194	House regulators-Total	383 & 385		1,011,958	622,734	214,895	124,256	24,385	25,688	
195	Other equipment-Customer	386 & 387		78,218	74,373	3,514	283	32	15	
196	Other equipment-Capacity	386 & 387		21,301	13,664	2,835	3,533	371	898	
197	Other equipment-Total	386 & 387		99,518	88,037	6,349	3,816	404	912	
198	GENERAL PLANT									
199	Land & land rights-Customer	389		-	-	-	-	-	-	
200	Land & land rights-Capacity	389		-	-	-	-	-	-	
201	Land & land rights-Total	389		-	-	-	-	-	-	
202	Structures and improvements-Customer	390		14,093	13,401	633	51	6	3	
203	Structures and improvements-Capacity	390		3,838	2,462	511	637	67	162	
204	Structures and improvements-Total	390		17,931	15,863	1,144	688	73	164	
205	Office furniture and equipment-Customer	391		268,609	255,407	12,069	972	110	50	
206	Office furniture and equipment-Capacity	391		73,149	46,923	9,734	12,133	1,275	3,083	
207	Office furniture and equipment-Total	391		341,757	302,329	21,803	13,105	1,386	3,133	
208	Transportation equipment-Customer	392		-	-	-	-	-	-	
209	Transportation equipment-Capacity	392		-	-	-	-	-	-	
210	Transportation equipment-Total	392		-	-	-	-	-	-	
211	Stores equipment-Customer	393		121	115	5	0	0	0	
212	Stores equipment-Capacity	393		33	21	4	5	1	1	
213	Stores equipment-Total	393		\$ 154	\$ 136	\$ 10	\$ 6	\$ 1	\$ 1	

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Particulars	Account No.	Ratios	Total Net Plant	Residential	Commercial and Industrial Sales			Transport
						Small	Large	Contract	
214	Tool, shop and garage equipment-Customer	394		\$ 256,708	\$ 244,091	\$ 11,534	\$ 929	\$ 106	\$ 48
215	Tool, shop and garage equipment-Capacity	394		69,908	44,844	9,303	11,596	1,219	2,947
216	Tool, shop and garage equipment-Total	394		326,616	288,935	20,837	12,525	1,324	2,994
217	Laboratory Equipment-Customer	395		3,394	3,227	152	12	1	1
218	Laboratory Equipment-Capacity	395		924	593	123	153	16	39
219	Laboratory Equipment-Total	395		4,318	3,820	275	166	18	40
220	Power operated equipment-Customer	396		-	-	-	-	-	-
221	Power operated equipment-Capacity	396		-	-	-	-	-	-
222	Power operated equipment-Total	396		-	-	-	-	-	-
223	Communication equipment-Customer	397		396,093	376,625	17,797	1,434	163	74
224	Communication equipment-Capacity	397		107,866	69,193	14,354	17,892	1,880	4,547
225	Communication equipment-Total	397		503,959	445,818	32,152	19,325	2,043	4,620
226	Miscellaneous equipment-Customer	398		65,646	62,419	2,950	238	27	12
227	Miscellaneous equipment-Capacity	398		17,877	11,468	2,379	2,965	312	754
228	Miscellaneous equipment-Total	398		83,523	73,887	5,329	3,203	339	766
229	Other Amortization (4073)-Customer	<u>Var</u>		-	-	-	-	-	-
230	Other Amortization (4073)-Capacity	<u>Var</u>		-	-	-	-	-	-
231	Other Amortization (4073)-Total	<u>Var</u>		-	-	-	-	-	-
232	Overall Totals-Customer			23,970,846	22,792,696	1,077,058	86,776	9,856	4,459
233	Overall Totals-Capacity			6,119,774	3,857,746	880,105	1,016,154	104,720	261,050
234	Overall Totals-All			\$ 30,090,620	\$ 26,650,441	\$ 1,957,162	\$ 1,102,930	\$ 114,577	\$ 265,509

CenterPoint Energy
Rate Filing Package - Houston Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) Particulars	(B) Account No.	(C) Ratios	(D) Total Net Plant	(E) Residential	(F) Commercial and Industrial Sales			(H)	(I)
						Small	Large	Contract	Transport	
235	Central Distribution-Customer			\$ 7,456,102	\$ 7,089,804	\$ 335,023	\$ 26,812	\$ 3,071	\$ 1,392	
236	Central Distribution-Capacity			3,831,534	2,751,935	345,383	539,408	24,164	170,644	
237	Central Distribution-Total			<u>11,287,636</u>	<u>9,841,739</u>	<u>680,406</u>	<u>566,220</u>	<u>27,235</u>	<u>172,036</u>	
238										
239	Downstream Distribution-Customer			13,859,721	13,178,361	622,739	50,354	5,694	2,573	
240	Downstream Distribution-Capacity			1,565,213	642,010	438,504	356,818	67,952	59,929	
241	Downstream Distribution-Total			<u>15,424,935</u>	<u>13,820,371</u>	<u>1,061,243</u>	<u>407,172</u>	<u>73,645</u>	<u>62,503</u>	
242										
243	Auxiliary Distribution-Customer			2,655,022	2,524,531	119,295	9,610	1,092	494	
244	Auxiliary Distribution-Capacity			723,026	463,800	96,217	119,928	12,605	30,476	
245	Downstream Distribution-Total			<u>3,378,049</u>	<u>2,988,331</u>	<u>215,513</u>	<u>129,538</u>	<u>13,696</u>	<u>30,970</u>	
246										
247	Total-Customer			23,970,846	22,792,696	1,077,058	86,776	9,856	4,459	
248	Total-Capacity			6,119,774	3,857,746	880,105	1,016,154	104,720	261,050	
249	Total			<u>30,090,620</u>	<u>26,650,441</u>	<u>1,957,162</u>	<u>1,102,930</u>	<u>114,577</u>	<u>265,509</u>	
250										
251	Central Distribution-Customer			7,456,102	7,089,804	335,023	26,812	3,071	1,392	
252	Downstream Distribution-Customer			13,859,721	13,178,361	622,739	50,354	5,694	2,573	
253	Customer Distribution-Total			<u>21,315,823</u>	<u>20,268,165</u>	<u>957,762</u>	<u>77,166</u>	<u>8,765</u>	<u>3,965</u>	
254	Central Distribution-Customer-Ratio			34.9792%	34.9800%	34.9798%	34.7454%	35.0390%	35.1105%	
255	Downstream Distribution-Customer-Ratio			65.0208%	65.0200%	65.0202%	65.2546%	64.9610%	64.8895%	
256	Customer Distribution-Total			<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	<u>100.0000%</u>	
257										
258	Auxiliary Distribution-Customer			<u>2,655,022</u>	<u>2,524,531</u>	<u>119,295</u>	<u>9,610</u>	<u>1,092</u>	<u>494</u>	
259	Allocated Central Distribution-Customer (Line 258 X Line 254)			<u>928,705</u>	<u>883,081</u>	<u>41,729</u>	<u>3,339</u>	<u>383</u>	<u>173</u>	
260	Allocated Downstream Distribution-Customer (Line 258 - Line 259)			<u>1,726,317</u>	<u>1,641,450</u>	<u>77,566</u>	<u>6,271</u>	<u>709</u>	<u>321</u>	
261										
262	Total Downstream Distribution-Customer (Line 239 + Line 260)			<u>\$ 15,586,038</u>	<u>\$ 14,819,811</u>	<u>\$ 700,305</u>	<u>\$ 56,626</u>	<u>\$ 6,403</u>	<u>\$ 2,894</u>	

CenterPoint Energy
Rate Filing Package - Houston Division
Classification and Allocation of Taxes Other Than Income Among Customer Classes

Line No.	Column (A) Particulars	(B) Sub-Account No.	(C) Total	(D) Customer	(E) Plant	(F) Expense	(G)	(H)
				Allocation Basis				
				Customer	Plant	Expense		
1	Regulatory Taxes & Charges - State Fees	720040	\$ -	\$ -	\$ -	\$ -		
2	State Regulatory Fee	720040	-	-	-	-		
3	Excise Tax - Fed	722110	1,135	-	-	1,135		
4	Other Taxes Expenses - Property	722150	6,773,229	-	6,773,229	-		
5	Other Taxes - Miscellaneous	722140	-	-	-	-		
6	FICA Tax	722160	1,980,614	-	-	1,980,614		
7	Unemployment Tax	722170	78,359	-	-	78,359		
8	State Franchise Tax	722190	241,530	-	-	241,530		
9	Totals		\$ 9,074,867	\$ -	\$ 6,773,229	\$ 2,301,638		
10					Commercial and Industrial		Large	
11			Total	Residential	Small	Large	Contract	Transport
12	Allocation of Customer-related Ratios		100.0000%	95.0873%	4.4933%	0.3596%	0.0412%	0.0187%
13	Allocated - Customer-related Amounts		-	-	-	-	-	-
14	Allocation of Expense-related Customer		87.8496%	79.8922%	4.9343%	2.3079%	0.1550%	0.5602%
15	Allocation Basis - Overall operating expenses Capacity		<u>12.1504%</u>	<u>8.4971%</u>	<u>1.4616%</u>	<u>1.6174%</u>	<u>0.2230%</u>	<u>0.3514%</u>
16	Total		<u>100.0000%</u>	<u>88.3893%</u>	<u>6.3959%</u>	<u>3.9252%</u>	<u>0.3780%</u>	<u>0.9116%</u>
17	Customer		2,021,979	1,838,829	113,569	53,119	3,567	12,894
18	Capacity		279,658	195,572	33,641	37,226	5,132	8,088
19	Expense-related taxes customer class Total		\$ 2,301,638	\$ 2,034,401	\$ 147,210	\$ 90,345	\$ 8,699	\$ 20,983
20								
21	Allocation of Investment-related Customer		78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
22	Capacity		<u>21.4037%</u>	<u>13.7298%</u>	<u>2.8483%</u>	<u>3.5502%</u>	<u>0.3731%</u>	<u>0.9022%</u>
23	Ratios Total		<u>100.0000%</u>	<u>88.4632%</u>	<u>6.3798%</u>	<u>3.8347%</u>	<u>0.4055%</u>	<u>0.9168%</u>
24	Customer		5,323,509	5,061,865	239,196	19,269	2,189	990
25	Capacity		\$ 1,449,720	\$ 929,952	\$ 192,923	\$ 240,464	\$ 25,273	\$ 61,107

CenterPoint Energy
Rate Filing Package - Houston Division
Classification and Allocation of Taxes Other Than Income Among Customer Classes

Line No.	Column (A) Particulars	(B) Sub-Account No.	(C) Total	(D) Residential	(E) Commercial and Industrial Small	(F) Large	(G) Large Contract	(H) Transport
26	Plant-related taxes customer class	Total	\$ 6,773,229	\$ 5,991,817	\$ 432,119	\$ 259,734	\$ 27,462	\$ 62,098
27								
28		Customer	7,345,489	6,900,694	352,765	72,389	5,756	13,885
29		Capacity	1,729,379	1,125,525	226,564	277,690	30,405	69,195
30	Total Taxes Other Than Income	Total	\$ 9,074,867	\$ 8,026,218	\$ 579,328	\$ 350,079	\$ 36,162	\$ 83,080

31
32 **Note:** Revenue-related taxes are omitted from cost of service based on their exclusion from base rates. These taxes are to be collected through tariff
33 provisions other than the base tariff rates.
34

Subdivision of Taxes Other Than Income Applicable to Downstream Distribution Customer Function

36								
37	Customer-related non-income taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38								
39	<u>Allocation Data</u>							
40	Downstream-Customer O&M		84,271,017	76,858,582	4,740,420	2,055,824	147,837	468,354
41	Total-Customer O&M		100,017,551	90,958,009	5,617,709	2,627,556	176,456	637,821
42	Downstream Ratio to Total Customer O&M		84.2562%	84.4990%	84.3835%	78.2409%	83.7812%	73.4303%
43	Downstream-Customer Non-Income Taxes		1,703,644	1,553,792	95,833	41,561	2,989	9,468
44	<u>Customer-Related Total Plant-Ratios</u>							
45	Central Distribution System-Customer		36.1973%	36.1981%	36.1979%	35.9599%	36.2581%	36.3306%
46	Downstream Distribution Lateral Systems-Customer		63.8027%	63.8019%	63.8021%	64.0401%	63.7419%	63.6694%
47	Total Customer Plant		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
48	Downstream-Customer Non-Income Taxes		4,686,620	4,402,772	225,071	46,358	3,669	8,840
49	Downstream Distribution-Customer Non-Income Taxes		\$ 6,390,263	\$ 5,956,564	\$ 320,905	\$ 87,919	\$ 6,658	\$ 18,309

CenterPoint Energy
Rate Filing Package - Houston Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Remarks	Total	Residential	Commercial and Industrial			Transport
					Small	Large	Contract	
1	NET INTANGIBLE PLANT							
2	301 Organization.		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302 Franchise and Consents.		4,913	4,346	313	188	20	45
4	303 Miscellaneous intangible plant.		<u>7,078,778</u>	<u>6,262,115</u>	<u>451,612</u>	<u>271,451</u>	<u>28,701</u>	<u>64,899</u>
5	Subtotal Intangible Plant		<u>7,083,691</u>	<u>6,266,461</u>	<u>451,925</u>	<u>271,639</u>	<u>28,721</u>	<u>64,944</u>
6	NET DISTRIBUTION PLANT							
7	374 Land & land rights.		982,812	856,918	59,243	49,301	2,371	14,979
8	375 Structures and improvements.		534,934	466,411	32,245	26,834	1,291	8,153
9	376 Mains.		163,559,107	142,607,897	9,859,166	8,204,586	394,632	2,492,826
10	378 Measuring and regulating equipment-General.		3,385,244	2,951,609	204,059	169,813	8,168	51,595
11	379 Measuring and regulating equipment-City gates		7,464,130	6,508,007	449,930	374,422	18,009	113,762
12	380 Services.		135,166,760	123,684,737	8,619,071	2,161,724	412,013	289,215
13	381 Meters.		30,972,850	27,513,536	607,180	2,138,325	370,439	343,370
14	382 Meter installations.		51,114,809	47,348,094	2,981,808	661,236	80,794	42,876
15	383 & 384 House reg. & Ind. Measu. & reg. sta.		15,289,987	9,409,080	3,246,917	1,877,420	368,448	388,122
16	386 Other property on customers' premises.		-	-	-	-	-	-
17	387 Other equipment.		<u>733,686</u>	<u>649,042</u>	<u>46,808</u>	<u>28,135</u>	<u>2,975</u>	<u>6,727</u>
18	Subtotal Distribution Plant		<u>409,204,319</u>	<u>361,995,333</u>	<u>26,106,426</u>	<u>15,691,796</u>	<u>1,659,140</u>	<u>3,751,625</u>
19	NET GENERAL PLANT							
20	389 Land & land rights.		28,207	24,953	1,800	1,082	114	259
21	390 Structures and improvements.		2,787,597	2,465,998	177,843	106,896	11,302	25,557
22	391 Office furniture and equipment.		1,337,881	1,183,533	85,354	51,304	5,425	12,266
23	392 Transportation equipment.		7,354,858	6,506,345	469,225	282,037	29,821	67,430
24	393 Stores equipment.		1,769	1,565	113	68	7	16
25	394 Tool, shop and garage equipment.		2,678,117	2,369,149	170,859	102,698	10,859	24,553
26	395 Laboratory equipment.		\$ 78,907	\$ 69,804	\$ 5,034	\$ 3,026	\$ 320	\$ 723

**CenterPoint Energy
Rate Filing Package - Houston Division
Rate Base and Return by Customer Class**

Line No.	Column (A) Particulars	(B) Remarks	(C) Total	(D) Residential	Commercial and Industrial			(H) Transport
					(E) Small	(F) Large	(G) Contract	
27	396 Power operated equipment.		\$ 1,482,919	\$ 1,311,838	\$ 94,607	\$ 56,866	\$ 6,013	\$ 13,596
28	397 Communication equipment.		3,347,625	2,961,417	213,572	128,372	13,573	30,691
29	398 Miscellaneous equipment.		848,208	750,352	54,114	32,526	3,439	7,776
30	399 Other tangible property		-	-	-	-	-	-
31	Subtotal General Plant		<u>19,946,088</u>	<u>17,644,952</u>	<u>1,272,521</u>	<u>764,874</u>	<u>80,872</u>	<u>182,868</u>
32	Overall Totals		<u>\$ 436,234,098</u>	<u>\$ 385,906,747</u>	<u>\$ 27,830,873</u>	<u>\$ 16,728,309</u>	<u>\$ 1,768,733</u>	<u>\$ 3,999,436</u>
33	VAR Construction Work in Progress		<u>\$ 900,215</u>	<u>\$ 796,359</u>	<u>\$ 57,432</u>	<u>\$ 34,521</u>	<u>\$ 3,650</u>	<u>\$ 8,253</u>
34	Net Plant in Service-Total		<u>\$ 437,134,313</u>	<u>\$ 386,703,106</u>	<u>\$ 27,888,305</u>	<u>\$ 16,762,830</u>	<u>\$ 1,772,383</u>	<u>\$ 4,007,690</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Rate Base and Return by Customer Class

Line No.	Column (A) Particulars	(B) Remarks	(C) Total	(D) Residential	(E) Small	(F) Large	(G) Contract	(H) Transport
					Commercial and Industrial			
35	Net Plant in Service-Customer		\$ 343,571,529	\$ 326,685,363	\$ 15,437,354	\$ 1,243,619	\$ 141,273	\$ 63,921
36	Net Plant in Service-Capacity		93,562,784	60,017,743	12,450,950	15,519,211	1,631,110	3,943,769
37	Net Plant in Service-Total		\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690
38		Net Plant-Customer Ratio	78.5963%	74.7334%	3.5315%	0.2845%	0.0323%	0.0146%
39		Net Plant-Capacity Ratio	21.4037%	13.7298%	2.8483%	3.5502%	0.3731%	0.9022%
40		Net Plant-Composite Ratio	100.0000%	88.4632%	6.3798%	3.8347%	0.4055%	0.9168%
41								
42	Working Capital and Other Items - Allocated to Customer Classes base on Net Plant Ratios Unless Noted Otherwise							
43	Cash-Customer	O&M Assignment	(15,145,300)	(13,773,446)	(850,670)	(397,881)	(26,720)	(96,583)
44	Cash-Capacity	O&M Assignment	(2,094,735)	(1,464,898)	(251,981)	(278,833)	(38,440)	(60,584)
45		Cash-Total O&M Assignment	(17,240,035)	(15,238,344)	(1,102,650)	(676,714)	(65,160)	(157,167)
46	Customer Deposits & Advances-Customer	Net Plant Assignment	(11,628,972)	(11,057,420)	(522,513)	(42,093)	(4,782)	(2,164)
47	Customer Deposits& Advances-Capacity	Net Plant Assignment	(3,166,848)	(2,031,439)	(421,431)	(525,284)	(55,209)	(133,486)
48		Customer Deposits-Total Net Plant Assignment	(14,795,820)	\$ (13,088,859)	\$ (943,944)	\$ (567,377)	\$ (59,990)	\$ (135,650)
49	Materials & Supplies-Customer	O&M Assignment	5,718,367	5,200,400	321,185	150,227	10,089	36,467
50	Materials & Supplies-Capacity	O&M Assignment	790,903	553,097	95,140	105,278	14,514	22,874
51		Materials & Supplies-Total O&M Assignment	6,509,270	5,753,497	416,325	255,505	24,602	59,341
52	Prepayments-Customer	O&M Assignment	368,020	334,685	20,671	9,668	649	2,347
53	Prepayments-Capacity	O&M Assignment	50,901	35,596	6,123	6,775	934	1,472
54		Prepayments-Total O&M Assignment	418,921	370,281	26,794	16,444	1,583	3,819
55	Current Storage Inventory-Customer	Capacity Assignment						
56	Current Storage Inventory-Capacity	Capacity Assignment	-	-	-	-	-	-
57		Current Storage Inventory-Total Capacity Assignment	-	-	-	-	-	-

**CenterPoint Energy
Rate Filing Package - Houston Division
Rate Base and Return by Customer Class**

Line No.	Column (A) Particulars	(B) Remarks	(C) Total	(D) Residential	(E) Small	(F) Large	(G) Contract	(H) Transport
					Commercial and Industrial			
58	Accum. Deferred Taxes-Customer	Net Plant Assignment	(40,304,159)	(38,323,253)	(1,810,946)	(145,888)	(16,573)	(7,498)
59	Accum. Deferred Taxes-Capacity	Net Plant Assignment	(10,975,791)	(7,040,644)	(1,460,613)	(1,820,549)	(191,345)	(462,641)
60	Accum. Deferred Taxes-Total	Net Plant Assignment	<u>(51,279,950)</u>	<u>(45,363,897)</u>	<u>(3,271,559)</u>	<u>(1,966,437)</u>	<u>(207,917)</u>	<u>(470,140)</u>
61	Subtotal-Customer		(60,992,043)	(57,619,034)	(2,842,273)	(425,968)	(37,336)	(67,432)
62	Subtotal-Capacity		(15,395,571)	(9,948,287)	(2,032,762)	(2,512,612)	(269,545)	(632,364)
63	Subtotal-Total		<u>(76,387,614)</u>	<u>(67,567,322)</u>	<u>(4,875,036)</u>	<u>(2,938,579)</u>	<u>(306,882)</u>	<u>(699,796)</u>
64	Total Rate Base-Customer		282,579,486	269,066,328	12,595,081	817,652	103,936	(3,511)
65	Total Rate Base-Capacity		78,167,213	50,069,456	10,418,188	13,006,599	1,361,565	3,311,405
66	Total Rate Base-Totals		<u>360,746,699</u>	<u>319,135,784</u>	<u>23,013,269</u>	<u>13,824,250</u>	<u>1,465,501</u>	<u>3,307,894</u>
67	Rate Base Ratios	Customer-Related	78.3318%	74.5859%	3.4914%	0.2267%	0.0288%	-0.0010%
68		Capacity-Related	<u>21.6682%</u>	<u>13.8794%</u>	<u>2.8880%</u>	<u>3.6055%</u>	<u>0.3774%</u>	<u>0.9179%</u>
69		Total	<u>100.0000%</u>	<u>88.4653%</u>	<u>6.3793%</u>	<u>3.8321%</u>	<u>0.4062%</u>	<u>0.9170%</u>
70	Return Rate		<u>8.6505%</u>	<u>8.6505%</u>	<u>8.6505%</u>	<u>8.6505%</u>	<u>8.6505%</u>	<u>8.6505%</u>
71								
72	Return Amounts-Customer		24,444,538	23,275,583	1,089,537	70,731	8,991	(304)
73	Return Amounts-Capacity		6,761,855	4,331,258	901,225	1,125,136	117,782	286,453
74	Return Amounts-Total		<u>31,206,393</u>	<u>27,606,841</u>	<u>1,990,763</u>	<u>1,195,867</u>	<u>126,773</u>	<u>286,149</u>
75			31,206,393	27,606,841	1,990,763	1,195,867	126,773	286,149
76	O&M Customer Ratios		87.84959%	79.89222%	4.93427%	2.30789%	0.15499%	0.56023%
77	O&M Capacity Ratios		12.15041%	8.49707%	1.46160%	1.61736%	0.22297%	0.35141%
78	O&M Total Ratios		<u>100.0000%</u>	<u>88.38929%</u>	<u>6.39587%</u>	<u>3.92525%</u>	<u>0.37796%</u>	<u>0.91164%</u>
79	Capacity Ratios		100.0000%	71.82333%	9.01423%	14.0781%	0.6307%	4.4537%

**CenterPoint Energy
Rate Filing Package - Houston Division
Rate Base and Return by Customer Class**

Line No.	Column (A) Particulars	(B) Remarks	(C) Total	(D) Residential	Commercial and Industrial			(H) Transport
					(E) Small	(F) Large	(G) Contract	
80	Customer Cost Analysis							
81	Rate Base Components Based on Plant							
82	Net Plant		\$ 343,571,529	\$ 326,685,363	\$ 15,437,354	\$ 1,243,619	\$ 141,273	\$ 63,921
83	Customer Deposits		(11,628,972)	(11,057,420)	(522,513)	(42,093)	(4,782)	(2,164)
84	Accum. Deferred Taxes-Customer		(40,304,159)	(38,323,253)	(1,810,946)	(145,888)	(16,573)	(7,498)
85	Total		291,638,399	277,304,689	13,103,895	1,055,638	119,918	54,259
86	Customer-Related Total Plant-Ratios							
87	Central Distribution System-Customer		36.1973%	36.1981%	36.1979%	35.9599%	36.2581%	36.3306%
88	Downstream Distribution -Customer		63.8027%	63.8019%	63.8021%	64.0401%	63.7419%	63.6694%
89	Total Customer Plant		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
90								
91	Downstream Customer Rate Base-Net Plant		186,073,146	176,925,567	8,360,558	676,032	76,438	34,546
92								
93	Rate Base Components Based on O&M							
94	Cash		(15,145,300)	(13,773,446)	(850,670)	(397,881)	(26,720)	(96,583)
95	Materials & Supplies		5,718,367	5,200,400	321,185	150,227	10,089	36,467
96	Prepayments		368,020	334,685	20,671	9,668	649	2,347
97	Total Components Based on O&M		(9,058,913)	(8,238,361)	(508,814)	(237,986)	(15,982)	(57,770)
98								
99	Downstream-Customer O&M		84,271,017	76,858,582	4,740,420	2,055,824	147,837	468,354
100	Total-Customer O&M		100,017,551	90,958,009	5,617,709	2,627,556	176,456	637,821
101	Downstream Ratio to Total Customer O&M		84.26%	84.50%	84.38%	78.24%	83.78%	73.43%
102	Downstream O&M Rate Base		(7,632,698)	(6,961,330)	(429,355)	(186,203)	(13,390)	(42,420)
103	Total Downstream Customer Rate Base		\$ 178,440,448	\$ 169,964,237	\$ 7,931,203	\$ 489,829	\$ 63,048	\$ (7,874)
104	Downstream-Customer % of Total Customer Rate Base		63.1470%	63.1682%	62.9706%	59.9068%	60.6605%	224.2767%

CenterPoint Energy
Rate Filing Package - Houston Division
Income Taxes by Customer Class

Line No.	Column (A) Particulars	Reference	(B) Total	(C) Residential	(D) Small	(E) Large	(F) Contract	(F) Transport
1	Total Rate Base		\$ 360,746,699	\$ 319,135,784	\$ 23,013,269	\$ 13,824,250	\$ 1,465,501	\$ 3,307,894
2								
3	Taxable Component of Return							
4	As a Percentage of Rate Base		<u>5.8380%</u>	<u>5.8380%</u>	<u>5.8380%</u>	<u>5.8380%</u>	<u>5.8380%</u>	<u>5.8380%</u>
5	Amount	Line 1 X 4	\$ <u>21,060,392</u>	<u>18,631,147</u>	<u>1,343,515</u>	<u>807,060</u>	<u>85,556</u>	<u>193,115</u>
6	Income Tax Allowance	53.8462%	\$ <u>11,340,221</u>	\$ <u>10,032,165</u>	\$ <u>723,432</u>	\$ <u>434,571</u>	\$ <u>46,069</u>	<u>103,985</u>
7	Customer Ratio		78.3318%	74.5859%	3.4914%	0.2267%	0.0288%	-0.0010%
8	Capacity Ratio		21.6682%	13.8794%	2.8880%	3.6055%	0.3774%	0.9179%
9	Total		100.0000%	88.4653%	6.3793%	3.8321%	0.4062%	0.9170%
10	Customer Ratio		8,883,002	8,458,211	395,932	25,703	3,267	(110)
11	Capacity Ratio		<u>2,457,219</u>	<u>1,573,954</u>	<u>327,500</u>	<u>408,868</u>	<u>42,801</u>	<u>104,095</u>
12	Total		\$ <u>11,340,221</u>	\$ <u>10,032,165</u>	\$ <u>723,432</u>	\$ <u>434,571</u>	\$ <u>46,069</u>	\$ <u>103,985</u>

CenterPoint Energy
Rate Filing Package - Houston Division
State Margin Taxes by Customer Class

Line No.	Column (A) Particulars	Reference	(B) Total	(C) Residential	(D) Commercial and Industrial Small	(E) Large	(F) Contract	(F) Transport
1	Revenue - Gas Service		\$ 189,321,403	156,307,399	10,824,412	15,639,808	1,025,948	5,523,835
2	Forfeited Discounts		-				-	-
3	Misc. Service Revenue		<u>12,210,689</u>	<u>10,357,603</u>	<u>1,834,620</u>	<u>18,466</u>	<u>-</u>	<u>-</u>
4	Total		201,532,091	166,665,002	12,659,032	15,658,274	1,025,948	5,523,835
5	Taxable Income		201,532,091	166,665,002	12,659,032	15,658,274	1,025,948	5,523,835
6	Tax at 1%		<u>\$ 2,015,320</u>	<u>1,666,650</u>	<u>126,590</u>	<u>156,583</u>	<u>10,259</u>	<u>\$ 55,238</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Cost of Capital by Component and Customer Class

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial and Industrial Sales			(G) Contract	(H) Transport
				Small	Large			
1		Amounts						
2	Long Term Debt	\$ 160,171,534	\$ 141,696,288	\$ 10,217,891	\$ 6,137,967	\$ 650,683	\$ 1,468,705	
3	Preferred Stock	-	-	-	-	-	-	
4	Common Equity	200,575,165	177,439,496	12,795,378	7,686,283	814,819	1,839,189	
5	Total	\$ 360,746,699	\$ 319,135,784	\$ 23,013,269	\$ 13,824,250	\$ 1,465,501	\$ 3,307,894	
6		Ratios						
7	Long Term Debt	{Line 2 / Line 5}	44.4000%	44.4000%	44.4000%	44.4000%	44.4000%	44.4000%
8	Preferred Stock	{Line 3 / Line 5}	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
9	Common Equity	{Line 4 / Line 5}	55.6000%	55.6000%	55.6000%	55.6000%	55.6000%	55.6000%
10	Total		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
11		Cost Rates						
12	Long Term Debt		6.3345%	6.3345%	6.3345%	6.3345%	6.3345%	6.3345%
13	Preferred Stock		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	Common Equity		10.5000%	10.5000%	10.5000%	10.5000%	10.5000%	10.5000%
15		Capital Weighted Cost Rates						
16	Long Term Debt	{Line 7 X 12}	2.8125%	2.8125%	2.8125%	2.8125%	2.8125%	2.8125%
17	Preferred Stock	{Line 8 X 13}	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
18	Common Equity	{Line 9 X 14}	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%
19	Total		8.6505%	8.6505%	8.6505%	8.6505%	8.6505%	8.6505%
20		Amounts						
21	Interest Expenses	{Line 7 X 12}	\$ 10,146,001	\$ 8,975,694	\$ 647,248	\$ 388,807	\$ 41,217	\$ 93,035
22	Preferred Costs	{Line 8 X 13}	-	-	-	-	-	-
23	Net to Common	{Line 9 X 14}	21,060,392	18,631,147	1,343,515	807,060	85,556	193,115
24	Total		\$ 31,206,393	\$ 27,606,841	\$ 1,990,763	\$ 1,195,867	\$ 126,773	\$ 286,149

CenterPoint Energy
Rate Filing Package - Houston Division
Pre-tax Return by Customer Class

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial and Industrial Sales			(G) Contract	(H) Transport
				Small	Large			
26	Income Tax Calculation - as a Percentage of Rate Base							
27	Taxable Component of Return	{Line 17 + 18}	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%
28	Tax Allowance Rate	{35.00% / 65.00%}	53.846200%	53.846200%	53.846200%	53.846200%	53.846200%	53.846200%
29	Tax Allowance	{Line 21 X Line 22}	3.14354%	3.14354%	3.14354%	3.14354%	3.14354%	3.14354%
30	Return	{From Line 19}	8.6505%	8.6505%	8.6505%	8.6505%	8.6505%	8.6505%
31	Pre-Tax Return	{Line 23 + Line 24}	11.7940%	11.7940%	11.7940%	11.7940%	11.7940%	11.7940%
32	Proof							
33	Pre-Tax Return	{Line 25}	11.7940%	11.7940%	11.7940%	11.7940%	11.7940%	11.7940%
34	Tax Deductions	{Line 16}	<u>2.8125%</u>	<u>2.8125%</u>	<u>2.8125%</u>	<u>2.8125%</u>	<u>2.8125%</u>	<u>2.8125%</u>
35	Taxable		<u>8.9815%</u>	<u>8.9815%</u>	<u>8.9815%</u>	<u>8.9815%</u>	<u>8.9815%</u>	<u>8.9815%</u>
36	Income Tax Rate		35.000000%	35.000000%	35.000000%	35.000000%	35.000000%	35.000000%
37	Taxes	{Line 29 X Line 30}	3.1435%	3.1435%	3.1435%	3.1435%	3.1435%	3.1435%
38	After Tax Return	{Line 29 - Line 31}	8.6505%	8.6505%	8.6505%	8.6505%	8.6505%	8.6505%
39	Interest Expense	{Line 16}	2.8125%	2.8125%	2.8125%	2.8125%	2.8125%	2.8125%
40	Net Income	{Line 32 - Line 33}	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%
41	Preferred Cost	{Line 17}	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42	Net Income to Common	{Line 34 - Line 35}	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%	5.8380%

CenterPoint Energy
Rate Filing Package - Houston Division
Revenue Credits to the Cost of Service - Test Year

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)
No.	Particulars	Reference	Total	Residential	Commercial and Industrial		Transport
					Small	Large	Contract
1	<u>Test Year</u>						
2	Forfeited Discounts	487	8,846,839	\$ 7,437,408	\$ 455,632	\$ 953,799	
3	Miscellaneous Gas Service	488	12,210,689	10,357,603	1,834,620	18,466	
4	Other Gas Revenues	495	-	-	-	-	-
5	Total Revenue Credits		<u>21,057,528</u>	<u>17,795,011</u>	<u>2,290,252</u>	<u>972,265</u>	<u>-</u>
6	<u>Pro Forma Year</u>						
7	Forfeited Discounts	487		-	-	-	
8	Miscellaneous Gas Service	488	12,210,689	10,357,603	1,834,620	18,466	
9	Other Gas Revenues	495	-	-	-	-	-
10	Total Revenue Credits		<u>\$ 12,210,689</u>	<u>\$ 10,357,603</u>	<u>\$ 1,834,620</u>	<u>\$ 18,466</u>	<u>\$ -</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Minimum System Analysis - CARD Model Input Summary

Line No.	Column (A) <u>Particulars</u>	(B) <u>Linear Feet</u>	(C) <u>Amounts</u>	(D) <u>Remarks/Other</u>
1	<u>Minimum System Analysis:</u>			
2	Total Original Cost of Construction-Mains in Service		\$ 355,182,544	
3	Total Linear Feet of Mains in Service	71,358,330		
4	Cost of Two Inch Mains		<u>\$ 153,308,182</u>	
5	Linear Feet of Two inch Mains	<u>46,628,299</u>		
6	Composite Average Unit Cost of 2 inch Mains		<u>\$ 3.2879</u>	Line 4 (\$ Amount) / Line 5 (Feet)
7	Cost of 2 inch Minimum System		<u>\$ 234,617,520</u>	Column (B), Line 3 X Column (C), Line 6
8	Mains Costs in Excess Cost of Two inch system		\$ 120,565,023	Column (C): Line 1 - Line 7

CenterPoint Energy
Rate Filing Package - Houston Division
Natural Gas Distribution System Mains: Minimum System Analysis

Line No.	Column (A) Size - Internal Diameter	(F) Length in Feet	(G) Original Cost of Construction	(H) Unit Cost Per Foot	(I) % Footprint Length	(J) Cost
1	1/2 Inch	4,450	\$ 113,989	\$ 25.62	0.0%	0.0%
2	3/4 Inch	528	47,070	89.15	0.0%	0.0%
3	1 Inch	78,668	358,133	4.55	0.1%	0.1%
4	1 1/4 Inch	5,525,801	10,499,214	1.90	7.74%	2.96%
5	1 1/2 Inch	0	-	-	0.00%	0.00%
6	2 Inch	46,628,299	153,308,182	3.29	65.34%	43.16%
7	2 1/2 inch	0	-	-	0.0%	0.0%
8	3 Inch	1,681,166	4,737,383	2.82	2.4%	1.3%
9	3 1/2 Inch	0	-	-	0.0%	0.0%
10	4 Inch	9,335,781	66,276,784	7.10	13.1%	18.7%
11	4 1/2 Inch	0	-	-	0.0%	0.0%
12	5 Inch	32,369	88,471	2.73	0.0%	0.0%
13	6 Inch	4,963,315	56,141,905	11.31	7.0%	15.8%
14	8 Inch	1,726,773	27,685,874	16.03	2.4%	7.8%
15	9 Inch	1,826	170,485	93.37	0.0%	0.0%
16	10 Inch	267,272	3,742,719	14.00	0.4%	1.1%
17	12 Inch	863,782	21,975,527	25.44	1.2%	6.2%
18	14 Inch	3,326	149,365	-	0.0%	0.0%
19	16 Inch	108,866	7,111,737	-	0.2%	2.0%
20	18 Inch	118,347	2,270,171	-	0.2%	0.6%
21	20 Inch	17,761	505,535	-	0.0%	0.1%
22	Totals	<u>71,358,330</u>	<u>\$ 355,182,544</u>	<u>\$ 4.98</u>	<u>100.0%</u>	<u>100.0%</u>
23	Cost of Minimum System based on Two-Inch, Composite, "Vintaged" Cost	<u>71,358,330</u>	<u>\$ 234,617,520</u>	<u>\$ 3.2879</u>	<u>100.0%</u>	<u>66.06%</u>
24	Capacity-related Mains Costs based on Costs in Excess of Minimum System		<u>\$ 120,565,023</u>			<u>33.94%</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Downstream Distribution Plant - Equivalent System Cost New Analyses CARD Model Input

Line No.	Column (A) Particulars	(B) Replacement Cost New - mounts	(C) Ratios	(D) Number of Installations	(E) Minimum Connect	(F) Capacity Related Costs	Connectivity Ratio
1	Services: Plant Account 380:						
2	Minimum Residential	\$ 242,286,371	91.5053%	891,129	\$ 240,548,243	\$ 1,738,128	99.2826%
3	\$ 269.9365 Small Com & Ind	16,883,922	6.3766%	42,110	11,367,026	5,516,896	67.3246%
4	Large Com & Ind	4,234,608	1.5993%	3,405	919,134	3,315,474	21.7053%
5	Contract Com & Ind	807,093	0.3048%	385	103,926	703,167	12.8765%
	Transport	566,544	0.2140%	174	46,969	519,575	8.2904%
6	Total Services	\$ 264,778,538	100.0000%	937,203	\$ 252,985,298	\$ 11,793,240	95.5460%
7	Meters: Plant Account 381:						
8	Minimum Residential	75,030,190	88.8311%	891,129	\$ 51,645,827	\$ 23,384,363	68.8334%
9	\$ 57.9555 Small Com & Ind	1,655,796	1.9604%	42,110	2,440,506	(784,710)	147.3917%
10	Large Com & Ind	5,831,272	6.9039%	3,405	197,338	5,633,934	3.3841%
11	Contract Com & Ind	1,010,197	1.1960%	385	22,313	987,884	2.2088%
	Transport	936,381	1.1086%	174	10,084	926,297	1.0769%
12	Total Meters	\$ 84,463,836	100.0000%	937,203	\$ 54,316,068	\$ 30,147,768	64.3069%
13	Meter Installations: Plant Account 382:						
14	Minimum Residential	290,503,844	92.6309%	891,129	\$ 289,679,304	\$ 824,540	99.7162%
15	\$ 325.0700 Small Com & Ind	18,294,860	5.8336%	42,110	13,688,698	4,606,162	74.8226%
16	Large Com & Ind	4,057,011	1.2936%	3,405	1,106,863	2,950,148	27.2827%
17	Contract Com & Ind	495,711	0.1581%	385	125,152	370,559	25.2470%
	Transport	263,064	0.0839%	174	56,562	206,502	21.5013%
18	Total Installations	\$ 313,614,490	100.0000%	937,203	\$ 304,656,579	\$ 8,957,911	97.1437%
19	All Regulators: Plant Accounts 383 & 385:						
20	Minimum Residential	23,029,589	61.5375%	891,129	\$ 14,231,508	\$ 8,798,081	61.7966%
21	\$ 15.9702 Small Com & Ind	7,947,129	21.2356%	42,110	672,505	7,274,624	8.4622%
22	Large Com & Ind	4,595,157	12.2788%	3,405	54,379	4,540,778	1.1834%
23	Contract Com & Ind	901,810	2.4097%	385	6,149	895,661	0.6818%
24	Transport	949,964	2.5384%	174	2,779	947,185	0.2925%
25	Total Regulators	\$ 37,423,649	100.0000%	937,203	\$ 14,967,319	\$ 22,456,330	39.9943%

CenterPoint Energy
Rate Filing Package - Houston Division
Operation, Maintenance & Customer Service Expenses - CARD Model Input 1 of 2

	Column (A)	Column (B)	(C)	(D)	(E)
Line No.	Account No.	Particulars	Amount	Model Result Allocated	Internal Error Check
1		DISTRIBUTION OPERATION EXPENSES:			
2	870	Operation supervision and engineering.	\$ 1,417,595	\$ 1,417,595	\$ -
3	871	Distribution load dispatching.	1,456,328	1,456,328	-
4	874	Mains and services.	6,485,496	6,485,496	-
5	875	Measuring and regulating station--General.	33,747	33,747	-
6	876	Measuring and regulating station--Industrial	3,617	3,617	-
7	877	Measuring and regulating station-Citygate	-	-	-
8	878	Meter and house regulator.	10,302,270	10,302,270	-
9	879	Customer installations.	200,956	200,956	-
10	880	Other.	6,888,273	6,888,273	-
11	881	Rents.	230,892	230,892	-
12		Subtotal Distribution Operation Expenses	\$ 27,019,173	\$ 27,019,173	\$ -
13		DISTRIBUTION MAINTENANCE EXPENSES:			
14	885	Supervision and engineering.	\$ 1,268,370	\$ 1,268,370	\$ -
	886	Maintenance of Structures & Improvements		-	-
15	887	Mains.	5,879,735	5,879,735	-
16	889	Measuring & regulating station equipment--General.	351,596	351,596	-
17	890	Measuring & regulating station equipment--Industrial.	750,500	750,500	-
18	891	Measuring & regulating station equipment--City gates.	156,181	156,181	-
19	892	Services.	4,195,396	4,195,396	-
20	893	Meters and house regulators.	1,693,512	1,693,512	-
21	894	Other equipment.	358,741	358,741	-
22		Subtotal Distribution Maintenance Expenses	\$ 14,654,033	\$ 14,654,033	\$ -
23		CUSTOMER ACCOUNTS:			
24	901	Supervision.	\$ 558,395	\$ 558,395	\$ -
25	902	Meter reading expense.	\$ 6,303,906	6,303,906	-
26	903	Customer records and collection expense.	\$ 21,668,818	21,668,818	-
27	904	Uncollectible accounts.	\$ 6,335,964	6,335,964	-
28	905	Miscellaneous customer accounts expenses	\$ 512,126	512,126	-
29		Subtotal Customer Accounts Expense	\$ 35,379,209	\$ 35,379,209	\$ -
30		CUSTOMER SERVICE EXPENSES			
31	907	Supervision		\$ -	\$ -
32	908	Customer assistance expenses	-	-	-
33	909	Informational and instructional advertising expenses	97,623	97,623	-
34	910	Miscellaneous customer service and informational expense	165,814	165,814	-
35		Subtotal Customer Service and Informational Expenses	\$ 263,438	\$ 263,438	\$ -

CenterPoint Energy
Rate Filing Package - Houston Division
Sales, Administrative & General Expenses - CARD Model Input 2 of 2

	Column (A)	Column (B)	(C)	(D)	(E)
Line	Account			Model Result	Internal
<u>No.</u>	<u>No.</u>	<u>Particulars</u>	<u>Amount</u>	<u>Allocated</u>	<u>Error Check</u>
1		SALES EXPENSES			
2	911	Supervision	\$ 165,814	\$ 165,814	\$ -
3	912	Demonstrating and selling expenses	\$ 23,687	23,687	-
4	913	Advertising expense	\$ 9,016	9,016	-
5	916	Miscellaneous sales promotion expense.	\$ 48,086	48,086	-
6		Subtotal Sales Expense	\$ 246,603	\$ 246,603	\$ -
7		ADMINISTRATIVE AND GENERAL EXPENSES		-	-
8	920	Administrative and general salaries.	\$ 2,146,977	\$ 2,146,977	\$ -
9	921	Office supplies and expenses.	\$ 2,027,719	2,027,719	-
10	923	Outside services employed.	\$ 381,312	381,312	-
11	924	Property insurance.	\$ 33,978	33,978	-
12	925	Injuries and damages.	\$ 2,060,453	2,060,453	-
13	926	Employee pensions and benefits.	\$ 8,447,350	8,447,350	-
14	928	Regulatory commission expense.	\$ -	-	-
15	930.1	General advertising expenses.	\$ 17,358	17,358	-
16	930.2	Miscellaneous general expenses.	\$ 17,395,706	17,395,706	-
17	931	Rents	\$ 2,025,415	2,025,415	-
18	932	Maintenance of general plant.	\$ 1,752,179	1,752,179	-
19		Subtotal Administrative & General Expenses	\$ 36,288,447	\$ 36,288,447	\$ -
20		Total Operating & Maintenance Expenses	\$ 113,850,903	\$ 113,850,903	\$ -
21		OTHER INTERNALLY GENERATED SUBTOTAL CHECKS			
22	VAR	Total Supervised Field Expenses	\$ 31,509,334	\$ 31,509,334	\$ -
23	VAR	Total Operating, Maintenance, and Customer Accounts Expens	77,613,791	77,613,791	-

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CenterPoint Energy
Rate Filing Package - Houston Division
Sales, System & Customer Statistics CARD Model Input

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(E) Commercial and Industrial			(G) Transport
				(D) Small	(E) Large	(F) Contract	
1	Number of Bills	11,246,029	10,693,542	505,315	40,440	4,632	2,100
2	Ratios	100.0000%	95.0873%	4.4933%	0.3596%	0.0412%	0.0187%
3	Average Customer Count	937,169	891,129	42,110	3,370	386	175
4	Design-Day Demand - Unadjusted	1,178,928	872,908	101,187	150,543	6,772	47,518
5	Ratios	100.0000%	74.0425%	8.5830%	12.7695%	0.5744%	4.0306%
6	Design-Day - As Adjusted	1,066,468	765,973	96,134	150,139	6,726	47,497
7	Ratios	100.0000%	71.8233%	9.0142%	14.0781%	0.6307%	4.4537%
8	Annual Sales - Ccf	770,971,487	373,561,067	85,786,388	142,888,042	15,717,280	153,018,710
9	Annual Average Day - Mcf	211,225	102,345	23,503	39,147	4,306	41,923
10	Sales Ratios	100.0000%	48.4533%	11.1271%	18.5335%	2.0386%	19.8475%
11	Load Factor	19.81%	13.36%	24.45%	26.07%	64.02%	88.26%
12	Net Plant - Allocated	\$ 437,134,313	\$ 386,703,106	\$ 27,888,305	\$ 16,762,830	\$ 1,772,383	\$ 4,007,690
13	Ratios	100.000000%	88.463224%	6.379802%	3.834709%	0.405455%	0.916810%
14	Net Plant Per Customer Location	466.44	433.95	662.28	4,974.13	4,591.67	22,901.08
15	Net Plant Per Customer / Residential		1	1.53	11.46	6.93	52.77
16	Net Plant Weighted Customer Location Counts	1,005,935	891,129	64,267	38,629	2,676	9,235
17	Ratios	100.000000%	88.587057%	6.388733%	3.840077%	0.266040%	0.918093%
18	Net Plant Weighted Ratios	100.0000%	88.59%	6.39%	3.84%	0.27%	0.92%

CenterPoint Energy
Rate Filing Package - Houston Division
Miscellaneous Inputs - CARD Model Input 1 of 2

	(A)	(B)	(C)	(D)
Line		Account	Test Year	Pro Forma
<u>No.</u>	<u>Particulars</u>	<u>No.</u>	<u>Amount</u>	<u>Amount</u>
1	Forfeited Discounts	487	\$ 8,846,841	\$ -
2	Miscellaneous Gas Service	488	12,153,309	12,153,309
3	Other Gas Revenues	493 & 495	266,189	-

CenterPoint Energy
Rate Filing Package - Houston Division
Miscellaneous Inputs - CARD Model Input 2 of 2

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(F)
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial and Industrial</u>		<u>Contract</u>	<u>Transport</u>
				<u>Small</u>	<u>Large</u>		
1	Net Revenues under Current Base Rates	\$ 175,404,488	\$ 129,466,000	\$ 16,673,086	\$ 22,715,619	\$ 1,025,948	\$ 5,523,835

CenterPoint Energy
Rate Filing Package - Houston Division
Taxes Other Than Income - CARD Model Input

Line <u>No.</u>	Column (A) Account <u>No.</u>	(B) <u>Particulars</u>	(C) <u>Total</u>
1	720040	Regulatory Taxes & Charges - State Fees	\$ -
2	720040	State Regulatory Fee	-
3	722110	Excise Tax - Fed	1,135
	722140	Other Taxes - Miscellaneous	-
4	722150	Other Taxes Expenses - Property	6,773,229
6	722160	FICA Tax	1,980,614
7	722170	Unemployment Tax	78,359
8	722190	State Franchise Tax	241,530
9		Totals	\$ 9,074,867

CenterPoint Energy
Rate Filing Package - Houston Division
Depreciation Expense CARD Model Input

Line No.	Column (A) <u>Particulars</u>	(B) Account No.	(C) <u>DDA</u>
1	INTANGIBLE PLANT		
2	Organization.	301	\$ -
3	Franchise and Consents.	302	-
4	Miscellaneous intangible plant.	303	<u>2,000,272</u>
5	Subtotal Intangible Plant		<u>2,000,272</u>
6	DISTRIBUTION PLANT		
7	Land & land rights.	374	11,180
8	Structures and improvements.	375	23,720
9	Mains.	376	10,664,066
10	Measuring and regulating equipment--General.	378	244,768
11	Measuring and regulating equipment--City gate.	379	343,902
12	Services.	380	9,568,711
13	Meters.	381	1,198,112
14	Meter installations.	382	3,646,153
15	House regulators.	383	945,089
16	Industrial measuring and regulating station equipment.	385	66,868
17	Other property on customers' premises.	386	246
18	Other equipment.	387	<u>99,272</u>
19	Subtotal Distribution Plant		<u>26,812,089</u>
20	GENERAL PLANT		
21	Land & land rights.	389	-
22	Structures and improvements.	390	17,931
23	Office furniture and equipment.	391	341,757
24	Transportation equipment.	392	-
25	Stores equipment.	393	154
26	Tool, shop and garage equipment.	394	326,616
27	Laboratory equipment.	395	4,318
28	Power operated equipment.	396	-
29	Communication equipment.	397	503,959
30	Miscellaneous equipment.	398	83,523
31	Other Amortization (4073)	<u>0</u>	-
32	Subtotal General Plant		<u>1,278,258</u>
33	Overall Totals		<u>\$ 30,090,620</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Cost of Capital by Component - CARD Model Input

Line No.	Column (A) <u>Particulars</u>	(B) <u>Ratios</u> <u>Amounts</u> <u>Rates</u>
1	<u>Cost of Capital Components - Industry Capital Structure Ratios</u>	
2	Long Term Debt	44.40%
3	Preferred Stock	0.00%
4	Common Equity	55.60%
5	Total	<u>100.00%</u>
6	<u>Amounts - Industry Capital Structure Ratios Applied to Rate Base</u>	
7	Long Term Debt	\$ 160,171,534
8	Preferred Stock	-
9	Common Equity	200,575,165
10	Total	<u>\$ 360,746,699</u>
11	<u>Cost of Capital Components - Rates</u>	
12	Long Term Debt	6.3345%
13	Preferred Stock	0.0000%
14	Common Equity	10.5000%
15	Overall	<u>8.6505%</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Gas Plant In Service - Test Year, As Adjusted

Line No.	Column (A) Particulars	(B) Account No.	(C) Gross Plant	(D) Accumulated Reserve	(E) Net Plant
1	INTANGIBLE PLANT				
2	Franchise and Consents.	302	\$ 4,913	\$ -	\$ 4,913
3	Miscellaneous intangible plant.	303	<u>25,969,761</u>	<u>18,890,983</u>	<u>7,078,778</u>
4	Subtotal Intangible Plant		<u>25,974,674</u>	<u>18,890,983</u>	<u>7,083,691</u>
5	DISTRIBUTION PLANT				
6	Land & land rights.	374	1,226,380	243,568	982,812
7	Structures and improvements.	375	915,818	380,884	534,934
8	Mains.	376	346,547,829	182,988,722	163,559,107
9	Measuring and regulating equipment-General.	378	5,553,020	2,167,776	3,385,244
10	Measuring and regulating equipment-City gates.	379	11,647,343	4,183,213	7,464,130
11	Services.	380	271,474,569	136,307,809	135,166,760
12	Meters.	381	50,910,098	19,937,248	30,972,850
13	Meter installations.	382	92,457,581	41,342,772	51,114,809
14	House regulators.	383	21,250,980	7,115,067	14,135,913
15	Industrial measuring-regulating station equip.	385	1,747,174	593,100	1,154,074
16	Other property on customers' premises.	386	10,573	4,998	5,575
17	Other equipment.	387	<u>2,245,967</u>	<u>1,517,856</u>	<u>728,111</u>
18	Subtotal Distribution Plant		<u>805,987,332</u>	<u>396,783,013</u>	<u>409,204,319</u>
19	GENERAL PLANT				
20	Land & land rights.	389	28,207	-	28,207
21	Structures and improvements.	390	4,784,749	1,997,152	2,787,597
22	Office furniture and equipment.	391	4,326,430	2,988,549	1,337,881
23	Transportation equipment.	392	13,386,159	6,031,301	7,354,858
24	Stores equipment.	393	2,307	538	1,769
25	Tool, shop and garage equipment.	394	3,742,697	1,064,580	2,678,117
26	Laboratory equipment.	395	86,363	7,456	78,907
27	Power operated equipment.	396	2,085,191	602,272	1,482,919
28	Communication equipment.	397	5,821,129	2,473,504	3,347,625
29	Miscellaneous equipment.	398	1,252,217	404,009	848,208
30	Work in Progress		<u>-</u>	<u>(900,215)</u>	<u>900,215</u>
31	Subtotal General Plant		<u>35,515,449</u>	<u>14,669,146</u>	<u>20,846,303</u>
32	Overall Totals		<u>\$ 867,477,455</u>	<u>\$ 430,343,142</u>	<u>\$ 437,134,313</u>

CenterPoint Energy
Rate Filing Package - Houston Division
Adjustment to Design-day Demands to Arrive at Peak-day Allocation Factor

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Commercial and Industrial			(F) Transport
				(D) Small	(E) Large	(F) Contract	
1	Design-Day Demands	1,178,928	872,908	101,187	150,543	6,772	47,518
2	Ratios	<u>100.00%</u>	<u>74.04%</u>	<u>8.58%</u>	<u>12.77%</u>	<u>0.57%</u>	<u>4.03%</u>
3	<u>Deduction for Capacity in 2" Minimum System:</u>						
4	Maximum Hourly Flow in Cubic Feet per Hour per Location		5	5	5	5	5
5	Hours per Day		24	24	24	24	24
6	Maximum Daily Flow in Cubic Feet per Hour per Location		120	120	120	120	120
6	Number of Customers in Design - Day Calculation	937,169	891,129	42,110	3,370	386	175
7	Maximum Daily Flow per Class in CFH	<u>112,460,290</u>	<u>106,935,420</u>	<u>5,053,150</u>	<u>404,400</u>	<u>46,320</u>	<u>21,000</u>
8	Total Deduction (Maximum Daily Flow per Class in Mcf)	<u>112,460</u>	<u>106,935</u>	<u>5,053</u>	<u>404</u>	<u>46</u>	<u>21</u>
9	Reduced Design-Day Demands	<u>1,066,468</u>	<u>765,973</u>	<u>96,134</u>	<u>150,139</u>	<u>6,726</u>	<u>47,497</u>
10	Ratios	<u>100.00%</u>	<u>71.82%</u>	<u>9.01%</u>	<u>14.08%</u>	<u>0.63%</u>	<u>4.45%</u>