

GUD No. 9791
CenterPoint Energy
Texas Coast Division
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FINAL ORDER

Schedule A

GUD No. 9791

CenterPoint Energy - Texas Coast Division
Revenue Requirement Summary - Standard Rate Classes

FINAL ORDER

			Proposed	Final Order	Difference
Operation and Maintenance Expenses	Schedule 4a	CARD 15	\$ 28,076,640	\$ 27,440,388	\$ (636,252)
Taxes Other than Income Taxes	Schedule 4a	CARD 18	1,927,936	1,919,492	\$ (8,444)
Depreciation and Amortization Expense	Schedule 4a	CARD 17	6,904,984	6,601,922	\$ (303,062)
Rate Base	Schedule 2	CARD 19	\$ 98,160,260 (1)	\$ 91,755,688 (1)	\$ (6,404,572)
Rate of Return (after-tax)	Schedule 3	CARD 19	<u>8.802%</u>	<u>8.802%</u>	
Return on Rate Base			8,639,870	8,076,152	\$ (563,718)
Federal Income Taxes	Schedule 4a	CARD 22	<u>3,435,595</u>	<u>3,226,188</u>	<u>\$ (209,407)</u>
Revenue Requirements			<u>\$ 48,985,025</u>	<u>\$ 47,264,142</u>	<u>\$ (1,720,883)</u>
Current Revenue		CARD 1	\$ 46,058,076	\$ 46,058,076	
Increase (\$)			\$ 2,926,949	\$ 1,206,066	
Increase (%)			6.35%	2.62%	

(1) Storage Gas Cost removed from Rate Base to be recovered through PGA.

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**CenterPoint Energy
Texas Coast Division
Revenue Increase/(Decrease)**

FINAL ORDER




LINE NO.	DESCRIPTION	AMOUNT	STANDARD SERVICE AMOUNT
	-1-	-2-	-3-
1	PRO FORMA RATE BASE	\$ ① 92,259,499	\$ ① 91,755,688
2	RATE OF RETURN	② 8.8018%	② 8.8018%
3	REVENUE REQUIREMENT	8,120,497	8,076,152
4	PRO FORMA OPERATING INCOME	③ 7,666,084	③ 7,300,049
5	RETURN DEFICIENCY	454,413	776,103
6	INCOME TAX GROSS-UP FACTOR	④ 1.5540	④ 1.5540
7	PRO FORMA REVENUE INCREASE	\$ 706,158	\$ 1,206,064


From


- ① [Schedule 2](#)
- ② [Schedule 3](#)
- ③ [Schedule 4a](#)
- ④ [Schedule 1a](#)

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**CenterPoint Energy
Texas Coast Division
Calculation of Income Tax Gross-Up Factor**

<u>Line</u>	<u>Description</u>	<u>Ratios</u>
1	State Margin Tax Rate	0.0100
2	Federal Corporate Tax Rate	0.3500
3	Composite Tax Rate	 0.3565
4	Income Tax Gross-Up Factor	 1.5540 

To
 [Schedule 1](#)

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

 Income Tax Gross-Up Factor =
1/(1-Composite Rate)

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Texas Coast Division Rate Base						FINAL ORDER	
(A)		(B)	(C)	(D)	(E)	(F)	
Ln. No.	Description	09/30/2007 Test Year	Adjustments	Final Order (B plus C)	Special Contract Classes	Standard Rate Classes	
	<u>Original Cost</u>						
1	Intangible Plant	① \$ 5,358,370	① \$ 355,066	\$ 5,713,436			
2	Distribution Plant	166,246,708	5,967,367	172,214,075			
3	General Plant	5,616,498	407,331	6,023,829			
4	Total Original Cost	▼ \$ 177,221,576	▼ \$ 6,729,764	\$ 183,951,340			
	Deduct:						
5	Reserve for Depreciation	② 76,088,506	② 3,760,308	79,848,814			
6	Total Net Plant	\$ 101,133,070	\$ 2,969,456	\$ 104,102,526	\$ 568,416	\$ 103,534,110	
	Add: Working Capital						
7	Cash Working Capital	③ \$ 3,229,347	\$ (3,229,347)	\$ -	-	\$ -	
8	Materials and Supplies	④ 129,696		129,696	747	128,949	
9	Storage Gas	⑤ 6,632,355	(6,632,355)	0	0	0	
10	Prepayments	⑥ 70,575		70,575	407	70,168	
11	Total Working Capital	\$ 10,061,973	\$ (9,861,702)	\$ 200,271	\$ 1,154	\$ 199,117	
12	Less: Customer Deposits and Advances	⑦ \$ (1,924,957)		\$ (1,924,957)	\$ (10,511)	\$ (1,914,446)	
13	Accumulated Deferred Income Taxes	⑧ \$ (10,118,341)		\$ (10,118,341)	\$ (55,248)	\$ (10,063,093)	
14	Total Rate Base	\$ 99,151,745	\$ (6,892,246)	\$ 92,259,499	\$ 503,811	\$ 91,755,688	⑩

From
 ① [Schedule 2a](#)
 ② [Schedule 2b](#)
 ③ [Schedule 2c](#)
 ④ [Schedule 2d](#)
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 ⑦ [Schedule 2g](#)
 ⑧ [Schedule 2h](#)

To
 ⑨ [Schedule 1](#)
 ▼ [Schedule 4-c](#)
 ⑩ [Schedule 1](#)

CENTERPOINT ENERGY
 TEXAS COAST DIVISION
 DEPRECIATION INFORMATION -- PLANT

FINAL ORDER

ACCOUNT	SUB-FCA	DESCRIPTION	PLANT BALANCE 9/30/2007	ADDITIONS	RETIREMENTS	CWIP	Total Adjustments	Final Order PLANT BALANCE 5/31/2008
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INTANGIBLE PLANT:						
301.001	6000	ORGAN. COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302.001	6010	PERPETUAL F & C	419	-	-	-	-	419
303.001	6030	P/L INTERCONN/OTHER	-	-	-	-	-	-
303.001	6035	MISC. INTANGIBLE PLANT	2,781,479	-	-	-	55,672	2,837,151
303.001	6040	EFM EQUIPMENT	-	-	-	-	-	-
303.001	6060	SOFTWARE - SAP	2,576,472	-	-	-	299,394	2,875,866
		TOTAL INTANGIBLE PLANT	5,358,370	1	-	-	355,066	5,713,436 1
		TRANSMISSION PLANT						
365.001	6570	LAND	-	-	-	-	-	-
365.002	6580	LAND RIGHTS - SURF LEASES	-	-	-	-	-	-
365.200	6630	ROW	-	-	-	-	-	-
366.001	6670	S & I - OTHER	-	-	-	-	-	-
367.001	6690	MAINS	-	-	-	-	-	-
369.001	6730	M/R STA EQ	-	-	-	-	-	-
		TOTAL TRANSMISSION PLANT	-	-	-	-	-	-
		DISTRIBUTION PLANT:						
374.001	6840	LAND - GENERAL	23,720	-	-	-	7,314	31,034
374.002	6880	LAND RIGHTS - ROW - GENERAL DIST	102,839	-	-	-	-	102,839
375.001	6900	STRUCT - CG ML IND M/R	100,944	-	-	-	7,725	108,669
376.001	6950	MAINS	-	-	-	-	-	-
376.001	6951	MAINS - STEEL	20,872,819	-	-	-	429,773 7	21,302,592
376.001	6952	MAINS - PLASTIC	52,723,844	-	-	-	2,509,615 ▼	55,233,459
378.001	6980	M/R STAT EQUIP - GENERAL	771,278	-	-	-	(34,898)	736,380
379.001	7010	M/R STAT EQ - CTY GT	3,333,805	-	-	-	30,647	3,364,452
380.001	7022	SERVICES - STEEL	4,982,372	-	-	-	(112,395) 8	4,869,977
380.001	7023	SERVICES - PLASTIC	50,607,802	-	-	-	2,016,371 ▼	52,624,173
381.001	7050	METERS - DOMESTIC	12,565,262	-	-	-	18,010	12,583,272
381.001	7075	METERS - ERTS (ENTEX)	2,640	-	-	-	-	2,640
382.001	7080	MTR INSTALL - DOMESTIC	12,585,472	-	-	-	732,767	13,318,239
382.001	7090	MTR INSTALL - IND/LARGE	1,766,521	-	-	-	137,803	1,904,324
383.001	7120	REG - DOMESTIC	4,532,737	-	-	-	168,088	4,700,825
383.001	7130	REG - INDUSTRIAL	532,343	-	-	-	8,066	540,409
385.001	7150	IND M/R STAT EQUIP	267,442	-	-	-	48,452	315,894
386.001	7157	OTHER PROP - CUST PREM	-	-	-	-	-	-
387.001	7160	OTHER EQ - CNG EQUIP	474,868	-	-	-	29	474,897
		TOTAL DISTRIBUTION PLANT	166,246,708 1	-	-	-	5,967,367	172,214,075 1
		GENERAL PLANT:						
389.001	7180	LAND	-	-	-	-	-	-
390.001	7200	STRUCT/IMPR - GEN	-	-	-	-	-	-
390.001	7225	STRUCT/IMPR - GEN	16,165	-	-	-	-	16,165
390.002	7225	LEASEHOLD IMPROVEMENTS	110,177	-	-	-	475	110,652
391.001	7230	FURNITURE & EQUIPMENT - MISC	-	-	-	-	-	-
391.001	7232	OFFICE EQUIPMENT - GENERAL	524,058	-	-	-	6,827	530,885
391.002	7260	COMPUTER EQUIPMENT - MISCELLANEOUS	-	-	-	-	67,447	67,447
393.001	7355	STORES EQUIPMENT	-	-	-	-	-	-
394.001	7362	TOOLS/WORK EQUIPMENT - ENT	520,731	-	-	-	-	520,731
394.001	7364	SHOP EQUIPMENT (ENTEX)	16,654	-	-	-	-	16,654
394.001	7366	GARAGE EQUIPMENT (ENTEX)	-	-	-	-	-	-
395.001	7370	LAB EQUIPMENT	-	-	-	-	-	-
397.001	7390	COMMUNICATION EQUIPMENT	793,646	-	-	-	53	793,699
398.001	7450	MISCELLANEOUS EQUIPMENT	54,199	-	-	-	11,769	65,968
399.001	7455	MISCELLANEOUS TANGIBLE PROPERTY	-	-	-	-	-	-
399.003	7470	GENERAL - FL	-	-	-	-	-	-
		TOTAL GENERAL PLANT	2,035,630 2	-	-	-	86,571	2,122,201 3
		TRANSPORTATION AND NEW EQUIP						
392.001	7300	AUTOS	37,512	-	-	-	(34,535)	2,977
392.001	7320	TRUCKS	2,742,085	-	-	-	380,423	3,122,508
396.001	7380	POWER OPERATING EQUIPMENT	801,271	-	-	-	(25,128)	776,143
		TOTAL TRANSPORTATION AND NEW EQUIP	3,580,868 2	-	-	-	320,760	3,901,628 3
		TOTAL TEXAS COAST PLANT	\$ 177,221,576 1	\$ -	\$ -	\$ -	\$ 6,729,764	\$ 183,951,340 1

CENTERPOINT ENERGY
TEXAS COAST DIVISION
DEPRECIATION INFORMATION – RESERVE

FINAL ORDER

ACCOUNT	SUB-FCA	DESCRIPTION	RESERVE BALANCE 9/30/2007	PRO FORMA DEPRECIATION ACCRUALS	PRO FORMA RETIREMENTS	PRO FORMA REMOVAL AND SALVAGE	Total Adjustments	Final Order BALANCE 5/31/2008
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		INTANGIBLE PLANT:						
301.001	6000	ORGAN. COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302.001	6010	PERPETUAL F & C	-	-	-	-	-	-
303.001	6030	P/L INTERCONN/OTHER	-	-	-	-	-	-
303.001	6035	MISC. INTANGIBLE PLT	(1,048,526)	-	-	-	(190,137)	(1,238,663)
303.001	6040	EFM EQUIPMENT	-	-	-	-	-	-
303.001	6060	SOFTWARE - SAP	(2,013,593)	-	-	-	(340,604)	(2,354,197)
		TOTAL INTANGIBLE PLANT	(3,062,119)	-	-	-	(530,741)	(3,592,860)
		TRANSMISSION PLANT						
365.001	6570	LAND	-	-	-	-	-	-
365.002	6580	LAND RIGHTS - SURF LEASES	-	-	-	-	-	-
365.200	6630	ROW	-	-	-	-	-	-
366.001	6670	S & I - OTHER	-	-	-	-	-	-
367.001	6690	MAINS	-	-	-	-	-	-
369.001	6730	M/R STA EQ	-	-	-	-	-	-
		TOTAL TRANSMISSION PLANT	-	-	-	-	-	-
		DISTRIBUTION PLANT:						
374.001	6840	LAND - GENERAL	(14,197)	-	-	-	-	(14,197)
374.002	6880	LAND RIGHTS - ROW- GEN DIST	(80,405)	-	-	-	(1,461)	(81,866)
375.001	6900	STRUCT -CG ML IND M/R	(85,313)	-	-	-	(1,571)	(86,884)
376.001	6940	MAINS - NON C.I.	-	-	-	-	-	-
376.001	6950	MAINS	-	-	-	-	-	-
376.001	6951	MAINS -STEEL	(21,249,793)	-	-	-	(182,055)	(21,431,848)
376.001	6952	MAINS - PLASTIC	(15,505,046)	-	-	-	(954,173)	(16,459,219)
378.001	6980	M/R/ STAT EQUIP - GEN	(349,553)	-	-	-	(16,382)	(365,935)
379.001	7010	M/R STAT EQ - CTY GT	(1,423,641)	-	-	-	11,918	(1,411,723)
380.001	7022	SERVICES - STEEL	(1,366,587)	-	-	-	90,623	(1,275,964)
380.001	7023	SERVICES - PLASTIC	(18,788,705)	-	-	-	(1,713,859)	(20,502,564)
381.001	7050	METERS - DOMESTIC	(6,092,839)	-	-	-	279,355	(5,813,484)
381.001	7075	METERS - ERTS	(441)	-	-	-	(35)	(476)
382.001	7080	MTR INSTALL - DOMESTIC	(3,130,294)	-	-	-	(232,468)	(3,362,762)
382.001	7090	MTR INSTALL - IND/LARGE	(791,959)	-	-	-	(43,400)	(835,359)
383.001	7120	REG - DOMESTIC	(1,348,895)	-	-	-	(71,976)	(1,420,871)
383.001	7130	REG - INDUSTRIAL	(340,654)	-	-	-	(12,223)	(352,877)
385.001	7150	IND. M/R STAT EQUIP	(121,276)	-	-	-	(5,594)	(126,870)
386.001	7157	OTHER PROP - CUST PREM	(55)	-	-	-	-	(55)
387.001	7160	OTHER EQ -CNG EQUIP	(189,044)	-	-	-	(10,045)	(199,089)
		TOTAL DISTRIBUTION PLANT	(70,878,697)	-	-	-	(2,863,346)	(73,742,043)
		GENERAL PLANT:						
389.001	7180	LAND	-	-	-	-	-	-
390.001	7200	STRUCT/IMPR - GEN	-	-	-	-	-	-
390.001	7225	STRUCT/IMPR - GEN	(730)	-	-	-	(324)	(1,054)
390.002	7225	LEASEHOLD IMPROVEMENTS	(48,428)	-	-	-	(1,178)	(49,606)
391.001	7230	FURNITURE & EQUIPMENT - MISC	-	-	-	-	-	-
391.001	7232	OFFICE EQUIPMENT - GENERAL	(524,057)	-	-	-	(6,828)	(530,885)
391.002	7260	COMPUTER EQUIPMENT - MISC	324,882	-	-	-	(327,995)	(3,113)
393.001	7355	STORES EQUIPMENT	-	-	-	-	-	-
394.001	7362	TOOLS/WORK EQUIPMENT - ENT	(292,294)	-	-	-	-	(292,294)
394.001	7364	SHOP EQUIPMENT (ENTEX)	(11,682)	-	-	-	-	(11,682)
394.001	7366	GARAGE EQUIPMENT (ENTEX)	-	-	-	-	-	-
395.001	7370	LAB EQUIPMENT	-	-	-	-	-	-
397.001	7390	COMMUNICATION EQUIPMENT	(122,521)	-	-	-	(40)	(122,561)
398.001	7450	MISCELLANEOUS EQUIPMENT	(12,101)	-	-	-	(511)	(12,612)
399.001	7455	MISCELLANEOUS TANGIBLE PROPERTY	-	-	-	-	-	-
399.003	7470	GENERAL FL	-	-	-	-	-	-
		TOTAL GENERAL PLANT	(686,931)	-	-	-	(336,876)	(1,023,807)
		TRANSPORTATION AND MWE EQUIP						
392.001	7300	AUTOS	(7,873)	-	-	-	29,206	21,333
392.001	7320	TRUCKS	(1,503,211)	-	-	-	(81,257)	(1,584,468)
396.001	7380	POWER OPERATED EQUIPEMENT	(279,733)	-	-	-	4,688	(275,045)
		TOTAL TRANSPORTATION AND MWE EQUIP	(1,790,817)	-	-	-	(47,363)	(1,838,180)
		TOTAL TEXAS COAST ACCUMULATED RESERVE	(76,418,564)	-	-	-	(3,778,326)	(80,196,890)
		RETIREMENT WORK IN PROGRESS	330,058				18,018	348,076
		TOTAL TEXAS COAST	\$ (76,088,506)	\$ -	\$ -	\$ -	\$ (3,760,308)	\$ (79,848,814)

To
Schedule 2

**CenterPoint Energy
Texas Coast Division
Cash Working Capital
For The Test Year Ended September 30, 2007**

FINAL ORDER

**Cash Working Capital based on
12.5% of Operating Expenses**

Line	Description	Test Year Ended September 30, 2007	Pro Forma December 31, 2008	Proposed Adjustment
1	Total Distribution Expenses	\$ 7,101,997	\$ 7,146,141	
2	Total Customer Accounts Expense	7,357,772	7,906,841	
3	Total Customer Serv & Infor Expenses	65,332	65,043	
4	Total Sales Expense	57,293	57,004	
5	Total Administrative & General Expense	7,608,590	8,739,261	
6	Total Maintenance Expenses	3,643,795	3,685,069	
7	Total Operating Expenses	25,834,779	27,599,359	
8	12.5% of Operating Expenses	12.50%	0.00%	
9	Total Cash Working Capital	\$ 3,229,347	\$ -	\$ (3,229,347)

① →

② From
Schedule 4a

To
① [Schedule 2](#)

**Cash Working Capital based on
Proxy Lead/Lag Calculation**

Line No.	Description	Company Proposed (a)	Adjustments	Total	Revenue Lag Days (b)	Expense Lead Days (c)	Net Lead Days (d)	CWC Requirement (e)
1	Gas Supply Expense	\$ 92,014,771	\$ -	\$ 92,014,771	16.21	39.22	-23.01	\$ (5,800,712)
	Operation & Maintenance							
2	Other O&M - Labor	\$ 7,661,058	\$ (107,827)	\$ 7,553,231	16.21	30.85	-14.64	\$ (302,957)
3	Other O&M - Non-Labor	\$ 20,560,552	\$ (514,426)	\$ 20,046,126	16.21	33.48	-17.27	\$ (948,484)
4	Total Operation & Maintenance	\$ 28,221,610		\$ 28,221,610				
5	Taxes Other Than Income	\$ 6,732,061	\$ (894,222)	\$ 5,837,839	16.21	100.20	-83.99	\$ (1,343,359)
6	Interest on Customer Deposits	\$ 88,785	\$ -	\$ 88,785	16.21	631.30	-615.09	\$ (149,619)
7	Total Cash Working Capital Requirement							\$ (8,545,130)

**CenterPoint Energy
Texas Coast Division
Cash Working Capital
For The Test Year Ended September 30, 2007**

FINAL ORDER

**Cash Working Capital based on
Negative One-Eighth Rule**

Total Operation & Maintenance	\$ 28,221,610
Gas Supply Expense	\$ 92,014,771
Total	\$ 120,236,381
Negative One-Eighth	\$ (15,029,548)

CenterPoint Energy
 Texas Coast Division
 Materials & Supplies
 13 Month Average
 For The Test Year Ended September 30, 2007

FINAL ORDER

Ferc Account	Natural Account	Description	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Total	13 Month Average
1540	133999	Materials and Supplies	107,797	140,011	128,070	139,050	152,662	154,394	156,009	146,102	151,784	130,411	100,152	94,010	85,591	1,686,043	129,696
Total 1540 Matls Oper Supplies			107,797	140,011	128,070	139,050	152,662	154,394	156,009	146,102	151,784	130,411	100,152	94,010	85,591	1,686,043	129,696

To
[Schedule 2](#)

CenterPoint Energy
Texas Coast Division
Storage Gas

FINAL ORDER

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1	Storage Gas Removed from Rate Base	\$ 0
2	Storage Gas 12 Month Average Test Year Ended September 30, 2007	6,632,355
3	Adjustment	\$ (6,632,355)
<u>From</u> 2 Schedule 2e1		<u>To</u> 1 Schedule 2

**CenterPoint Energy
Texas Coast Division
Projected Storage Inventory
For The Pro Forma Period Ending December 31, 2008**

<u>Month</u>	<u>MMBtu</u>	<u>Current Month Price/MMBtu</u>	<u>Dollar (\$)</u>	<u>Total Cumulative Dollar (\$)</u>	<u>12 Months Ending 12/31/2008</u>	<u>12 Month Average</u>
December, 2007	2,788,418	\$6.46	\$18,013,180	2 \$17,919,072		
January, 2008	(453,000)	\$6.46	(\$2,926,380)	\$14,992,692		
February, 2008	(425,000)	\$6.46	(\$2,745,500)	\$12,247,192		
March, 2008	(120,000)	\$6.46	(\$775,200)	\$11,471,992		
April, 2008	441,000	\$6.47	\$2,853,270	\$14,325,262		
May, 2008	441,000	\$6.70	\$2,954,700	\$17,279,962		
June, 2008	441,000	\$6.37	\$2,809,170	\$20,089,132		
July, 2008	441,000	\$8.37	\$3,691,170	\$23,780,302		
August, 2008	441,000	\$7.57	\$3,338,370	\$27,118,672		
September, 2008	445,000	\$5.41	\$2,407,450	\$29,526,122		
October, 2008	445,000	\$6.80	\$3,026,000	\$32,552,122		
November, 2008	(309,000)	\$6.81	(\$2,104,290)	\$30,447,832		
December, 2008	(774,000)	\$6.81	(\$5,270,940)	\$25,176,892	\$259,008,174	\$ 21,584,015 1
Total	3,802,418		\$25,271,000			

Note: The prices used for November, '07 through March, '08 are based on October, '07 average cost of gas in storage.

The prices used for April, '08 through October, '08 were based on CNP - Business Developments Pricing Forecast.

The prices used for November, '08 and December, '08 are based on April, '08 through October, '08 average cost of gas in storage.

FERC Trial Balance (ZFAT)		
Company:0082 CenterPoint Energy Entex		
Profit Center Group: 0082D0019P Name: Entex Metro - Texas Coast Division		
Fiscal Year:2007 Period: 12		
Lead column	Cur Period	YTD
137010 Inventory for Resale-Storage Gas	724,812.80	20,170,474.31
137015 Inventory-Storage Gas Estimate	2,236,239.01-	2,251,402.31-
* 1641 Gas Str Undrgrnd-Cur	1,511,426.21-	17,919,072.00 2
** Functional area	1,511,426.21-	17,919,072.00

Source: Volume Administration

1 To Storage Gas Adjustment

[Home](#)

CenterPoint Energy
Texas Coast Division
Prepayments
13 Month Average
For The Test Year Ended September 30, 2007

FINAL ORDER

Ferc Account	Natural Account	Description	Sep-06	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Total	13 Month Average
1650	139010	Prepayments	\$ 33,455	\$ 100,736	\$ 90,157	\$ 80,282	\$ 105,444	\$ 94,894	\$ 85,072	\$ 74,522	\$ 70,749	\$ 60,521	\$ 50,534	\$ 40,548	\$ 30,561	\$ 917,475	\$ 70,575
Total 1650 Prepayments			\$ 33,455	\$ 100,736	\$ 90,157	\$ 80,282	\$ 105,444	\$ 94,894	\$ 85,072	\$ 74,522	\$ 70,749	\$ 60,521	\$ 50,534	\$ 40,548	\$ 30,561	\$ 917,475	\$ 70,575

To
[Schedule 2](#)

**CenterPoint Energy
Texas Coast Division
Customer Deposits and Advances
For The Test Year Ended September 30, 2007**

FINAL ORDER

Ferc	Natural Account Description	Oct-06	Nov-06	Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07
2350	255010 Cust Deposit - Misc	(1,859,850)	(1,884,543)	(1,986,913)	(1,530,014)	(1,537,679)	(1,617,406)	(1,612,217)	(1,660,928)	(1,696,097)	(1,737,412)	(1,841,094)	(1,893,075)
2521	264050 Cust Adv constr-Oth Jobs-Refund												(31,882)
	Total Customer Deposits and Advances												(1,924,957)

To
[Schedule 2](#)

[Home](#)

CENTERPOINT ENERGY
Texas Coast Division
Accumulated Deferred Income Taxes
For The Test Year Ended September 30, 2007

FINAL ORDER

**Total Depreciation from
Entex Deferred Income Taxes @ September 30, 2007**

\$ (92,828,815)

Texas Coast Division Allocation Factor

0.1090

Texas Coast Division Deferred Income Taxes

(\$10,118,341) **1**

To
1 [Schedule 2](#)

**CenterPoint Energy
Texas Coast Division
Cost of Capital**

FINAL ORDER

Ln. No.	Class of Capital	Capitalization Percent	Initial Filing		Company Rebuttal	
			Cost	Weighted Cost of Capital	Cost	Weighted Cost of Capital
1	Long-Term Debt	44.60%	7.422%	3.3102%	7.239% [1]	3.2286% ①
2	Common Equity	55.40%	11.00%	6.0940%	10.06%	5.5732%
3	After-Tax Return	100.00%		9.4042%		8.8018% ②
Pre-Tax Rate of Return						11.8028%

[1] Long-Term Debt Cost has been adjusted to 7.239%.

To
① [Schedule 4-c](#)
② [Schedule 1](#)

CenterPoint Energy
Texas Coast Division
Adjusted Income Statement

FINAL ORDER

Ln. No.	(A) Description	(B) 09/30/2007 Test Year	(C) Adjustments	(D) Total System (B plus C)	(E) Special Contract Classes (D less F)	(F) Standard Rate Classes	(G) Rate Adjustment	(H) Final Order (F plus G)
	<u>Operating Revenues</u>							
1	Gas Sales	\$ 135,539,899	\$ (93,385,508)	\$ 42,154,391		\$ 42,154,393	\$ 2,467,771	\$ 44,622,164
2	Other Revenues	4,196,577	469,601	4,666,178	762,495	3,903,683	(1,261,703)	2,641,980
3	Total Operating Revenues	139,736,476	(92,915,907)	46,820,569	762,495	46,058,076	1,206,068	47,264,144
	<u>Operating Revenue Deductions</u>							
	<u>Operating Expenses</u>							
4	Gas Purchases	92,014,771	(92,014,771)	-				-
5	Distribution Operations Expense	7,101,997	44,144	7,146,141	47,597	7,098,544		7,098,544
6	Distribution Maintenance Expense	3,643,795	41,274	3,685,069	19,649	3,665,420		3,665,420
7	Customer Accounts Expense	7,357,772	549,069	7,906,841	41,832	7,865,009		7,865,009
8	Customer Information Expense	65,332	(289)	65,043	8	65,035		65,035
9	Sales Expenses	57,293	(289)	57,004	7	56,997		56,997
10	Administrative & General Expense	7,608,590	1,130,671	8,739,261	49,878	8,689,383		8,689,383
11	Total Operating Expense	117,849,550	(90,250,191)	27,599,359	158,971	27,440,388	-	27,440,388
12	Depreciation Expense	6,419,382	213,349	6,632,731	(a) 30,809	6,601,922		6,601,922
13	Taxes Other than Income	6,732,061	(4,801,853)	1,930,208	10,716	1,919,492		1,919,492
14	Total Operating Revenue Deductions	131,000,993	(94,838,695)	36,162,298	200,496	35,961,802	-	35,961,802
	Net Operating Income							
15	Before Taxes	8,735,483	1,922,788	10,658,271	561,999	10,096,274	1,206,068	11,302,342
16	State and Federal Income Tax	2,263,786	728,401	2,992,187	195,962	2,796,225	429,963	3,226,188
17	Net Income Before Other Income & Deductions	\$ 6,471,697	\$ 1,194,387	\$ 7,666,084	\$ 366,037	\$ 7,300,049	\$ 776,105	\$ 8,076,154

(a) Overall Depreciation Rate = 3.68% (see WP 4b 23 Summary for individual account depreciation rates)

From
① [Schedule 4a1](#)

To
② [Schedule 1](#)
③ [Schedule 2c](#)

CenterPoint Energy
Texas Coast Division
FERC Income Statement

FINAL ORDER

<u>Line</u>	<u>Account/Description</u>	<u>Test Year Ended</u> <u>September 2007</u>	<u>1</u> <u>Adjustments</u>	<u>Total</u>
1	<u>Operating Revenues</u>			
2	Sale of Gas			
3	4800 Gas Residential Sale	\$ 98,874,283	\$ (61,563,292)	\$ 37,310,991
4	481.1-4 Gas S & L Comm & Ind Sales	\$ 36,665,616	\$ (31,822,216)	\$ 4,843,400
5	Total Sale of Gas	\$ 135,539,899	\$ (93,385,508)	\$ 42,154,391
6	Other Operating Revenues			
7	4870 Gas Forfeited Disc	\$ 1,280,040	\$ (18,337)	\$ 1,261,703
8	4880 Gas Misc Service Rev	\$ 1,939,618	\$ 702,362	\$ 2,641,980
9	4893 Transp Rev-Distrib	\$ 710,730	\$ 51,765	\$ 762,495
10	4930 Rent From Gas Prop	\$ -	\$ -	\$ -
11	4950 Other Gas Revs	\$ 266,189	\$ (266,189)	\$ -
12	Total Other Operating Revenues	\$ 4,196,577	\$ 469,601	\$ 4,666,178
13	<u>Operations & Maintenance Expense</u>			
14	<u>Operating Expenses</u>			
15	Other Gas Supplies Expense			
16	8040 Gas City Gate Purch	\$ 133,900,133	\$ (133,900,133)	\$ -
17	8051 Pur Gas Adjustments	\$ (23,257,860)	\$ 23,257,860	\$ -
18	8081 Gas Storage - Debit	\$ 389,413	\$ (389,413)	\$ -
19	8082 Gas Storage - Credit	\$ (26,182,967)	\$ 26,182,967	\$ -
20	Total Other Gas Supplies Expense	\$ 84,848,719	\$ (84,848,719)	\$ -
21	Transmission of Gas Expense			
22	8580 Transmission of Gas	\$ 7,166,052	\$ (7,166,052)	\$ -
23	Total Transmission of Gas	\$ 7,166,052	\$ (7,166,052)	\$ -
24	Distribution Expenses			
25	8700 Oper Supv & Eng	\$ 424,756	\$ (5,607)	\$ 419,149
26	8710 Distr Load Dispatch	\$ 109,268	\$ 2,795	\$ 112,063
27	8740 Mains & Services Exp	\$ 2,237,538	\$ 17,240	\$ 2,254,778
28	8750 Meas & Reg Sta Exps	\$ 6,082	\$ (31)	\$ 6,051
29	8760 Meas & Reg Sta Exps	\$ 17,784	\$ 166	\$ 17,950
30	8770 Meas & Reg Sta Exps	\$ -	\$ -	\$ -
31	8780 Meter & House Reg	\$ 2,710,208	\$ 34,910	\$ 2,745,118
32	8790 Customer Install Exp	\$ 32,151	\$ 953	\$ 33,104
33	8800 Other Utility Expense	\$ 1,400,606	\$ (6,282)	\$ 1,394,324
34	8810 Rents	\$ 163,604	\$ -	\$ 163,604
35	Total Distribution Expenses	\$ 7,101,997	\$ 44,144	\$ 7,146,141
36	Customer Accounts Expense			
37	9010 Supervision	\$ 154,617	\$ (610)	\$ 154,007
38	9020 Meter Reading Exp	\$ 1,302,216	\$ 157,696	\$ 1,459,912
39	9030 Cust Records & Colle	\$ 4,975,053	\$ 569,551	\$ 5,544,604
40	9040 Uncollectible Accts	\$ 829,254	\$ (178,209)	\$ 651,045
41	9050 Misc Cust Accts Exp	\$ 96,632	\$ 641	\$ 97,273
42	Total Customer Accounts Expense	\$ 7,357,772	\$ 549,069	\$ 7,906,841
43	Customer Serv & Infor Expenses			
44	9090 Info & Instruc Adv	\$ 27,615	\$ (87)	\$ 27,528

CenterPoint Energy
Texas Coast Division
FERC Income Statement

FINAL ORDER

<u>Line</u>	<u>Account/Description</u>	<u>Test Year Ended</u> <u>September 2007</u>	<u>1</u> <u>Adjustments</u>	<u>Total</u>
45	9100 Misc Cust Srv & Info	\$ 37,717	\$ (202)	\$ 37,515
46	Total Customer Serv & Infor Expenses	\$ 65,332	\$ (289)	\$ 65,043
47	Sales Expense			
48	9130 Advertising Exps	\$ 1,070	\$ -	\$ 1,070
49	9160 Misc Sales Exps	\$ 10,776	\$ (58)	\$ 10,718
50	9110 Supervision	\$ 40,059	\$ (202)	\$ 39,857
51	9120 Demo & Selling Exps	\$ 5,388	\$ (29)	\$ 5,359
52	Total Sales Expense	\$ 57,293	\$ (289)	\$ 57,004
53	Administrative & General Expenses			
54	9200 Admin & Gen Salaries	\$ 381,091	\$ (2,421)	\$ 378,670
55	9210 Office Supplies & Ex	\$ 265,574	\$ (15,975)	\$ 249,599
56	9230 Outside Services Emp	\$ 43,943	\$ -	\$ 43,943
57	9240 Property Insurance	\$ 16,251	\$ -	\$ 16,251
58	9250 Injuries & Damages	\$ 591,481	\$ 264,736	\$ 856,217
59	9260 Empl Pensions&Ben	\$ 1,685,284	\$ 483,053	\$ 2,168,337
60	9280 Regulatory Comm Exp	\$ -	\$ -	\$ -
61	9301 Gen Advertising Exp	\$ 53,498	\$ 27,356	\$ 80,854
62	9302 Misc General Exps	\$ 4,046,224	\$ 368,191	\$ 4,414,415
63	9310 Rents	\$ 225,932	\$ 5,697	\$ 231,629
64	9320 Maint Gen Plant	\$ 299,312	\$ 34	\$ 299,346
65	Total Administrative & General Expense	\$ 7,608,590	\$ 1,130,671	\$ 8,739,261
66	TOTAL OPERATIONS EXPENSES	\$ 114,205,755	\$ (90,291,465)	\$ 23,914,290
67	Maintenance Expense			
68	Distribution Expense			
69	8850 Maint Supv & Eng	\$ 389,857	\$ (5,820)	\$ 384,037
70	8870 Maintenance of Mains	\$ 1,351,181	\$ 23,189	\$ 1,374,370
71	8890 Maint of Meas & Reg	\$ 122,367	\$ 514	\$ 122,881
72	8900 Maint-Meas & Reg Sta	\$ 104,836	\$ 2,648	\$ 107,484
73	8910 Maint-Meas & Reg-Cit	\$ 16,885	\$ 406	\$ 17,291
74	8920 Maint of Services	\$ 1,185,247	\$ 2,145	\$ 1,187,392
75	8930 Maint-Mtr & Hous Reg	\$ 267,191	\$ 15	\$ 267,206
76	8940 Maint of Oth Equip	\$ 206,231	\$ 18,177	\$ 224,408
77	Total Maintenance Expenses	\$ 3,643,795	\$ 41,274	\$ 3,685,069
78	Depreciation & Amortization			
79	4030 Depreciation	\$ 5,869,073	\$ 271,895	\$ 6,140,968
80	4043 Amrt Lmt-Trm Gas Plant	\$ 1,758	\$ -	\$ 1,758
81	4050 Amort Other Plant	\$ 548,551	\$ (58,546)	\$ 490,005
82	Total Depreciation & Amortization	\$ 6,419,382	\$ 213,349	\$ 6,632,731
83	Taxes			
84	Taxes Other than Income Taxes			
85	4081 Other Taxes-Non-Inc	\$ 6,732,061	\$ (4,801,853)	\$ 1,930,208
	Net Utility Income Before Taxes	\$ 8,735,483	\$ 1,922,788	\$ 10,658,271
86	Income Taxes			
87	4091 Inc Taxes-Oper Inc	\$ (3,856,073)	\$ 728,401	\$ (3,127,672)

CenterPoint Energy
Texas Coast Division
FERC Income Statement

FINAL ORDER

<u>Line</u>	<u>Account/Description</u>	<u>Test Year Ended</u> <u>September 2007</u>	<u>1</u> <u>Adjustments</u>	<u>Total</u>
88	4101 Prov For Def Inc Tax	\$ 6,119,859	\$ -	\$ 6,119,859
89	Total Income Taxes	\$ 2,263,786	\$ 728,401	\$ 2,992,187
90	Total Income before Other Income & Deductions	\$ 6,471,697	\$ 1,194,387	\$ 7,666,084
91	<u>Other Income & Deductions</u>			
92	<u>Other Income</u>			
93	4150 Rev-Merch/Contract	\$ -	\$ -	\$ -
94	4160 Exp-Merch/Contract	\$ -	\$ -	\$ -
95	4170 Rev-Nonutility Oper	\$ -	\$ -	\$ -
96	4171 Exp-Nonutility Oper	\$ -	\$ -	\$ -
97	4190 Interest & Div Inc	\$ 648,223	\$ -	\$ 648,223
98	4210 Misc NonOper Income	\$ (1,749)	\$ -	\$ (1,749)
99	4211 Gain On Disp of Prop	\$ -	\$ -	\$ -
100	Total Other Income	\$ 646,474	\$ -	\$ 646,474
101	<u>Other Income Deductions</u>			
102	4261 Donations	\$ 21,852	\$ -	\$ 21,852
103	4263 Penalties	\$ (1,374)	\$ -	\$ (1,374)
104	4264 Expd For Civic Act	\$ 74,927	\$ -	\$ 74,927
105	4265 Other Deductions	\$ (22,019)	\$ 7,361	\$ (14,658)
106	Total Other Income Deductions	\$ 73,386	\$ 7,361	\$ 80,747
107	<u>Interest Charges</u>			
108	4300 In-Debt To Assoc Cos	\$ 1,334,047	\$ 3,829	\$ 1,337,876
109	4310 Other Interest Exp	\$ 76,284	\$ -	\$ 76,284
110	Total Interest Charges	\$ 1,410,331	\$ 3,829	\$ 1,414,160
111	Total Other Income & Deductions	\$ (837,243)	\$ (11,190)	\$ (848,433)
112	TOTAL NET INCOME	\$ 5,634,454	\$ 1,183,197	\$ 6,817,651

From
1 [Adjustments](#)

To
2 [Schedule 4a](#)
3 [Schedule 4-c](#)

	A	B	C	D
1	CenterPoint Energy			
2	Summary of Income Adjustments			
3				
4		<u>AMOUNT</u>	<u>STANDARD SERVICE AMOUNT</u>	
5	PRO FORMA REVENUE INCREASE	\$ 706,158	\$ 1,206,064	
6				
7		<u>CNP</u>	<u>Commission</u>	<u>Final Order</u>
8	<u>Adjustment</u>	<u>Amount</u>	<u>Adjustment</u>	<u>Amount</u>
9	Postage Expense	\$ 103,021		\$ 103,021
10	Line Break Settlement	\$ 77,737		\$ 77,737
11	City & State Gross Receipts Tax	\$ (3,915,880)		\$ (3,915,880)
12	Postretirement Expense	\$ 23,077		\$ 23,077
13	Postemployment Expense	\$ 72,145		\$ 72,145
14	Retirement Plan Expense	\$ (258,080)		\$ (258,080)
15	Medical Expense (Total Benefits Adj.)	\$ 198,105	0	\$ 198,105
16	Wage Adjustment	\$ 51,985	-107,827	\$ (55,842)
17	Wage Adjustment-Payroll Taxes	\$ 13,092	-8,249	\$ 4,843
18	Auto Liability	\$ 89,337		\$ 89,337
19	Injuries & Damages	\$ 264,736		\$ 264,736
20	Safety Awards	\$ (7,086)		\$ (7,086)
21	Corporate Services-Customer Service	\$ 377,834	0	\$ 377,834
22	Corporate Services-Other	\$ 613,762	-239,090	\$ 374,672
23	Bad Debt Expense	\$ 97,127	-275,336	\$ (178,209)
24	Customer Deposits	\$ 88,785		\$ 88,785
25	Out-Of-Period Vendor Write-off	\$ (16,021)		\$ (16,021)
26	Public Awareness	\$ 27,356		\$ 27,356
27	Vehicle Fuel	\$ 66,182		\$ 66,182
28	Meter Reading	\$ 152,253		\$ 152,253
29	Rent Adjustment	\$ 5,697		\$ 5,697
30	Revenue Adjustments:			
31	Residential	\$ 61,563,292		\$ 61,563,292
32	Commercial and Industrial	\$ 31,822,216		\$ 31,822,216
33	Forfeited Discounts	\$ 18,337		\$ 18,337
34	Misc. Service Revenue	\$ (702,362)		\$ (702,362)
35	Transportation Distribution Revenue	\$ (51,765)		\$ (51,765)
36	Cost of Gas:			
37	City Gate Purchases	\$ (133,900,133)		\$ (133,900,133)
38	Purchase Gas Adjustments	\$ 23,257,860		\$ 23,257,860
39	Gas Storage-Debit	\$ (389,413)		\$ (389,413)
40	Gas Storage - Credit	\$ 26,182,967		\$ 26,182,967
41	Transmission of Gas	\$ (7,166,052)		\$ (7,166,052)
42	Ad Valorem Tax	\$ (274,791)		\$ (274,791)
43	Depreciation Expense	\$ 271,895		\$ 271,895
44	Amortization Other Plant	\$ (58,546)	0	\$ (58,546)
45	Pipeline Safety Fee	\$ 93,682		\$ 93,682
46	Savings Adjustment	\$ (20,491)		\$ (20,491)
47	State Franchise Tax	\$ (52,958)		\$ (52,958)
48				
49	Note: Federal Income Tax and State Margin tax adjustments will automatically			
50	recalculate based on any changes. The adjustments for these taxes can be found on			
51	schedule 4b.			

[illegible]

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
2	CenterPoint Energy													
3	Texas Coast Division Income Statement		FINAL ORDER											
4	Summary of Adjustments													
5														
6														
7														
8														
9	Lead column	Amount	Factoring Expense	Pro Forma Postage Exp	Line Break Settlement	City & State Gross Receipts Tax	Pro Forma Postretirement Expense	Pro Forma Postemployment Expense	Pro Forma Retirement Plan Expense	Pro Forma Medical, Dental, LTD	Pro Forma Wage Adjustment	Pro Forma Auto Liability	Pro Forma Injuries & Damages	
48	8700 Oper Supv & Eng	424,756									(2,064)			
49	8710 Distr Load Dispatch	109,268									(403)	2,680		
50	8740 Mains & Services Exp	2,237,538									(4,187)	14,294		
51	8750 Meas & Reg Sta Exps	6,082									(31)			
52	8760 Meas & Reg Sta Exps	17,784												
53	8770 Meas & Reg Sta Exps	-												
54	8780 Meter & House Reg	2,710,208									(13,134)	15,187		
55	8790 Customer Install Exp	32,151												
56	8800 Other Utility Expense	1,400,606									(554)			
57	8810 Rents	163,804												
58	8850 Maint Supv & Eng	389,857									(2,277)			
59	8870 Maintenance of Mains	1,351,181									(5,789)	18,762		
60	8890 Maint of Meas & Reg	122,367									(811)			
61	8900 Maint-Meas & Reg Sta	104,836									(64)	1,787		
62	8910 Maint-Meas & Reg-Cit	16,885									(487)	893		
63	8920 Maint of Services	1,185,247									(10,762)	8,040		
64	8930 Maint-Mtrr & Hous Reg	267,191									(3,377)	1,787		
65	8940 Maint of Oth Equip	206,231									(610)	16,081		
66	9010 Supervision	154,617									(20)	5,360		
67	9020 Meter Reading Exp	1,302,216									(8,006)	2,680		
68	9030 Cust Records & Colle	4,975,053	(3,829)	103,021										
69	9040 Uncollectible Accts	829,254												
70	9050 Misc Cust Accts Exp	96,632									(252)	893		
71	9090 Info & Instruc Adv	27,615									(87)			
72	9100 Misc Cust Srv & Info	37,717									(202)			
73	9110 Supervision	40,059									(202)			
74	9120 Demo & Selling Exps	5,388									(29)			
75	9130 Advertising Exps	1,070												
76	9160 Misc Sales Exps	10,776									(58)			
77	9200 Admin & Gen Salaries	381,091									(2,421)			
78	9210 Office Supplies & Ex	265,574												
79	9230 Outside Services Emp	43,943												
80	9240 Property Insurance	16,251												
81	9250 Injuries & Damages	591,481												
82	9260 Empl Pensions&Ben	1,685,284					23,077	72,145	(258,080)	198,105			264,736	
83	9280 Regulatory Comm Exp	-												
84	9301 Gen Advertising Exp	53,498												
85	9302 Misc General Exps	4,046,224									(13)	893		
86	9310 Rents	225,932												
87	9320 Maint Gen Plant	299,312												
88														
89	Net Income	5,634,453	-	103,021.00	77,737.00	(3,915,880.00)	23,077.00	72,145.00	(258,080.00)	198,105.00	(50,996.77)	89,337.00	264,736.00	
90														
91														

2	A		B	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO
3	CenterPoint Energy																													
4	Texas Coast Division Income Statement																													
5	Summary of Adjustments																													
6																														
7																														
8	ADJUSTMENTS																													
	Workpaper 4b/12		Workpaper 4b/13	Workpaper 4b/14		Workpaper 4b/15	Workpaper 4b/16	Workpaper 4b/17	Workpaper 4b/18	Workpaper 4b/19	Workpaper 4b/20	Workpaper 4b/21	Workpaper 4b/22	Workpaper 4b/23	Workpaper 4b/24	Workpaper 4b/25	Workpaper 4b/26	Workpaper 4b/27	Workpaper 4b/28	Workpaper 4b/29	Workpaper 4b/30	Workpaper 4b/31								
			Safety Awards Adjustment	Pro Forma Corporate Services	Bad Debt Expense Adjustment		Interest on Customer Deposits	Out of Period Vendor Balance Write Off		Public Awareness Pro Forma Adjustment	Pro Forma Vehicle Fuel Adjustment	Pro Forma Meter Reading Adjustment	Pro Forma Rent Adjustment		Pro Forma Revenue & Cost of Gas Adjustment	Ad Valorem Tax Adjustment	Pro Forma Depreciation Adjustment	PipeLine Safety Fee Adjustment	Pro Forma Savings Adjustment	Membership Dues & Sponsorship/Contributions Adjustment	Legislative Advocacy Adjustment	State Franchise Tax Adjustment	FERC Reclass	Federal Income Tax Adjustment	State Margin Tax Adjustment	Total Adjustments	Adjusted Amount			
9	Lead column	Amount																								271,895	6,140,968			
10	4030 Depreciation	5,869,073															271,895									-	6,140,968			
11	4043 Amrt Lmt-Trm Gas Plant	1,758																								-	1,758			
12	4050 Amort Other Plant	548,551															(58,546)									(58,546)	490,005			
13	4081 Other Taxes-Non-Inc	6,732,061														(274,791)		(94,770)					(52,958)	(468,297)		(4,801,853)	1,930,208			
14	4091 Inc Taxes-Oper Inc	(3,856,073)																						260,195	468,206	728,401	(3,127,672)			
15	4101 Prov For Def Inc Tax	6,119,859																								-	6,119,859			
16	4150 Rev-Merch/Contract	-																								-	-			
17	4160 Exp-Merch/Contract	-																								-	-			
18	4170 Rev-Nonutility Oper	-																								-	-			
19	4171 Exp-Nonutility Oper	-																								-	-			
20	4190 Interest & Div Inc	(648,223)																								-	(648,223)			
21	4210 Misc NonOper Income	1,749																								-	1,749			
22	4211 Gain On Disp of Prop	-																								-	-			
24	4261 Donations	21,852																								-	21,852			
25	4263 Penalties	(1,374)																								-	(1,374)			
26	4264 Expd For Civic Act	74,927																								-	74,927			
27	4265 Other Deductions	(22,019)																								7,361	(14,658)			
28	4300 In-Debt To Assoc Cos	1,334,047																								3,829	1,337,876			
29	4310 Other Interest Exp	76,284																								-	76,284			
32	4800 Gas Residential Sale	(98,874,283)													61,563,292											61,563,292	(37,310,991)			
33	481.1-4 Gas S & L Comm & Ind	(36,665,616)													31,822,216											31,822,216	(4,843,400)			
37	4870 Gas Forfeited Disc	(1,280,040)													18,337											18,337	(1,261,703)			
38	4880 Gas Misc Service Rev	(1,939,618)													(702,362)											(702,362)	(2,641,980)			
39	4893 Transp Rev-Distrib	(710,730)													(51,765)											(51,765)	(762,495)			
40	4930 Rent From Gas Prop	-																								-	-			
41	4950 Other Gas Revs	(266,189)																								266,189	-			
42	8040 Gas City Gate Purch	133,900,133													(133,900,133)											(133,900,133)	-			
43	8051 Pur Gas Adjustments	(23,257,860)													23,257,860											23,257,860	-			
44	8081 Gas Storage - Debit	389,413													(389,413)											(389,413)	-			
45	8082 Gas Storage - Credit	(26,182,967)													26,182,967											26,182,967	-			
47	8580 Transmission of Gas	7,166,052													(7,166,052)											(7,166,052)	-			

	A	B	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	AF	AG	AH	AI	AJ	AK	AL	AM	AN	AO	
2	CenterPoint Energy																													
3	Texas Coast Division Income Statement																													
4	Summary of Adjustments																													
5																														
6																														
7																														
8	ADJUSTMENTS																													
		Workpaper 4b/12	Workpaper 4b/13	Workpaper 4b/14	Workpaper 4b/15	Workpaper 4b/16	Workpaper 4b/17	Workpaper 4b/18	Workpaper 4b/19	Workpaper 4b/20	Workpaper 4b/21	Workpaper 4b/22	Workpaper 4b/23	Workpaper 4b/24	Workpaper 4b/25	Workpaper 4b/26	Workpaper 4b/27	Workpaper 4b/28	Workpaper 4b/29	Workpaper 4b/30	Workpaper 4b/31									
9	Lead column	Amount	Safety Awards Adjustment	Pro Forma Corporate Services	Bad Debt Expense Adjustment	Interest on Customer Deposits	Out of Period Vendor Balance Write Off	Public Awareness Pro Forma Adjustment	Pro Forma Vehicle Fuel Adjustment	Pro Forma Meter Reading Adjustment	Pro Forma Rent Adjustment	Pro Forma Revenue & Cost of Gas Adjustment	Ad Valorem Tax Adjustment	Pro Forma Depreciation Adjustment	PipeLine Safety Fee Adjustment	Pro Forma Savings Adjustment	Membership Dues & Sponsorship/Contributions Adjustment	Legislative Advocacy Adjustment	State Franchise Tax Adjustment	FERC Reclass	Federal Income Tax Adjustment	State Margin Tax Adjustment	Total Adjustments	Adjusted Amount						
48	8700 Oper Supv & Eng	424,756	(3,543)																				(5,607)	419,149						
49	8710 Distr Load Dispatch	109,268							518														2,795	112,063						
50	8740 Mains & Services Exp	2,237,538							7,133														17,240	2,254,778						
51	8750 Meas & Reg Sta Exps	6,082																					(31)	6,051						
52	8760 Meas & Reg Sta Exps	17,784							166														166	17,950						
53	8770 Meas & Reg Sta Exps	-																					-	-						
54	8780 Meter & House Reg	2,710,208							32,857														34,910	2,745,118						
55	8790 Customer Install Exp	32,151							953														953	33,104						
56	8800 Other Utility Expense	1,400,606							(5,728)														(6,282)	1,394,324						
57	8810 Rents	163,604																						163,604						
58	8850 Maint Supv & Eng	389,857	(3,543)																				(5,820)	384,037						
59	8870 Maintenance of Mains	1,351,181							10,216														23,189	1,374,370						
60	8890 Maint of Meas & Reg	122,367							1,325														514	122,881						
61	8900 Maint-Meas & Reg Sta	104,836							925														2,648	107,484						
62	8910 Maint-Meas & Reg-Cit	16,885																					406	17,291						
63	8920 Maint of Services	1,185,247							4,867														2,145	1,187,392						
64	8930 Maint-Mtr & Hous Reg	267,191							1,605														15	267,206						
65	8940 Maint of Oth Equip	206,231							2,096														18,177	224,408						
66	9010 Supervision	154,617																					(610)	154,007						
67	9020 Meter Reading Exp	1,302,216							103	152,253													157,696	1,459,912						
68	9030 Cust Records & Colle	4,975,053		377,834		88,785			9,066														569,551	5,544,604						
69	9040 Uncollectible Accts	829,254			(178,209)																		(178,209)	651,045						
70	9050 Misc Cust Accts Exp	96,632																					641	97,273						
71	9090 Info & Instruc Adv	27,615																					(87)	27,528						
72	9100 Misc Cust Srv & Info	37,717																					(202)	37,515						
73	9110 Supervision	40,059																					(202)	39,857						
74	9120 Demo & Selling Exps	5,388																					(29)	5,359						
75	9130 Advertising Exps	1,070																					-	1,070						
76	9160 Misc Sales Exps	10,776																					(58)	10,718						
77	9200 Admin & Gen Salaries	381,091																					(2,421)	378,670						
78	9210 Office Supplies & Ex	265,574							46														(15,975)	249,599						
79	9230 Outside Services Emp	43,943																					-	43,943						
80	9240 Property Insurance	16,251																					-	16,251						
81	9250 Injuries & Damages	591,481																					264,736	856,217						
82	9260 Empl Pensions&Ben	1,685,284														(20,491)				468,297			483,053	2,168,337						
83	9280 Regulatory Comm Exp	-																					-	-						
84	9301 Gen Advertising Exp	53,498						27,356															27,356	80,854						
85	9302 Misc General Exps	4,046,224		374,672													(6,305)	(1,056)					368,191	4,414,415						
86	9310 Rents	225,932								5,697													5,697	231,629						
87	9320 Maint Gen Plant	299,312							34														34	299,346						
88																														
89	Net Income	5,634,453	(7,086.00)	752,506.00	(178,209.00)	#	88,785.00	(16,021.00)	27,356.00	66,182.00	152,253.00	5,697.00	#	634,947.00	(274,791.00)	213,349.00	93,682.00	(20,491.00)	#	-	-	(52,958.00)	-	260,195.00	468,206.00	1	(1,183,196.77)	6,817,650.77		
90																														
91																														

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CenterPoint Energy
Texas Coast Division
Adjustment of Federal Income Taxes
For The Test Year Ended September 30, 2007

FINAL ORDER

Utility Net Income before taxes	1 \$ 10,658,271 A	
Less: Texas State Margin Tax	2 \$ 468,206 C	
Taxable Federal Income	\$ 10,190,065	
Income Tax Rate:	35.000%	
Utility Income Taxes - Federal	\$ 3,566,523	
Interest Expense	\$ 2,978,690	Interest Expense:
Federal Tax Rate	-35.000%	Rate Base: \$ 3 92,259,499
Tax Credit due to Interest Expense	\$ (1,042,542)	4 3.2286%
		\$ 2,978,690

Total Federal Taxes (including Interest tax credit) **B**
\$ 2,523,981

Adjustment to Income Taxes:

Total Taxes (including Interest tax credit)	B \$ 2,523,981
Less: Actual Income Tax Expense for the Test Year Ended September 30, 2007	1 \$ 2,263,786
Income Tax Adjustment	\$ 260,195 5

Utility Net Income before taxes	A \$ 10,658,271
Less: Total Federal Taxes	B \$ (2,523,981)
Less: State Margin Tax	C \$ (468,206)
Utility Net Income after tax	\$ 7,666,084

Check Total

FERC: 4091

From Schedule 4a for check \$ 7,666,084

Difference from check total \$ 0

- 1** [From Schedule 4a1](#)
- 2** [From Schedule 4b-1](#)
- 3** [From Schedule 2](#)
- 4** [From Schedule 3](#)

To
5 [Adjustments](#)

✓ Agrees to Schedule 4a

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**CENTERPOINT ENERGY
 TEXAS COAST DIVISION
 ADJUSTMENT TO DEPRECIATION/AMORTIZATION EXPENSE**

FINAL ORDER

Depreciation Expense (Pro Forma Year Ending December 31, 2008)	① \$ 6,140,968	
Less: Base Year Depreciation Expense (Test Year Ended September 30, 2007)	5,869,073	
Less: Rebuttal Adjustment	\$ -	
Adjustment to Depreciation Expense (4030)	271,895	
	<hr/>	
Amortization Expense (Pro Forma Year Ending December 31, 2008)	1,758	
Less: Base Year Amortization Expense (Test Year Ended September 30, 2007)	1,758	
Adjustment to Amortization Expense (4043)	-	
	<hr/>	
Amortization Expense (Pro Forma Year Ending December 31, 2008)	① 490,005	
Less: Base Year Amortization Expense (Test Year Ended September 30, 2007)	548,551	
Adjustment to Amortization Expense (4050)	(58,546)	◀
	<hr/>	
Total Adjustment to Depreciation/Amortization Expense	\$ 213,349	③
	<hr/>	

① [WP 4b 23 Summary](#)

③ [Schedule 4b-1](#)

CENTERPOINT ENERGY
 TEXAS COAST DIVISION
 ADJUSTED DEPRECIATION EXPENSE AND RESERVE
 BASE YEAR ENDED SEPTEMBER 30, 2007

FINAL ORDER														
			(a)	(b)	(c) (a) x (b)	(d)	(e) (a) + (d)	(f)	(g) (e) x (f)	(h) (g) x 12	(i)	(j) (h) - (i)	(k) @4	(j) + (k)
CLASS	SUB - FCA	DESCRIPTION	DIRECT & ALLOCATED PLANT BALANCE	DEPRECIATION RATE	ANNUALIZED DEPRECIATION EXPENSE TEST YEAR	5/31/08 NET CHANGE	5/31/08 DIRECT & ALLOCATED PLANT BALANCE	MONTHLY DEPRECIATION RATE	MONTHLY DEPRECIATION AMT	5/31/08 DEPRECIATION ACCUALS- ANNUAL	AMORTIZATION ADJUSTMENT	ADJUSTED 5/31/08 DEPRECIATION ACCUALS- ANNUAL	2007 PRO FORMA DEPRECIATION ACCUALS	TOTAL PRO FORMA DEPRECIATION ACCUALS
INTANGIBLE PLANT														
G30201	6010	PERPETUAL F & C	419	0.00%	-	0	419	0.00%	-	-	-	-	-	-
G30301	6035	MISC. INTANGIBLE PLT	366,845	0.00%	-	0	366,845	0.00%	-	-	-	-	-	-
G30301	6035	MISC. INTANGIBLE PLT	2,341,797	10.00%	234,180	55,672	2,397,469	0.83%	19,979	239,747	-	239,747	-	-
G30301	6035	MISC. INTANGIBLE PLT	72,837	20.00%	14,567	0	72,837	0.00%	-	-	-	-	-	-
G30303	6060	SOFTWARE - SAP	2,203,191	10.00%	220,319	299,394	2,502,585	0.83%	20,855	250,259	-	250,259	-	-
G30303	6060	SOFTWARE - SAP	373,281	0.00%	-	0	373,281	0.00%	-	-	-	-	-	-
TOTAL INTANGIBLE PLANT			5,358,369		469,066	355,067	5,713,436		40,834	490,005	-	490,005	1	-
DISTRIBUTION PLANT														
G37401	6840	LAND - GENERAL	23,720	0.00%	-	7,314	31,034	0.00%	-	-	-	-	-	-
G37402	6880	LD RTS-ROW-GEN DIST	102,839	2.13%	2,190	0	102,839	0.18%	183	2,190	-	2,190	-	-
G37501	6900	STRUCT-CG ML IND M/R	100,944	2.29%	2,312	7,725	108,669	0.19%	207	2,489	-	2,489	-	-
G37601	6951	MAINS - STEEL	20,872,819	2.48%	517,646	429,773	21,302,592	0.21%	44,025	528,304	-	528,304	-	-
G37601	6952	MAINS - PLASTIC	52,723,844	2.82%	1,486,812	2,509,615	55,233,459	0.24%	129,799	1,557,584	-	1,557,584	-	-
G37801	6980	M/R STAT EQUIP-GEN	771,278	4.31%	33,242	(34,898)	736,380	0.36%	2,645	31,738	-	31,738	-	-
G37901	7010	M/R STAT EQ - CTY GT	3,333,805	3.08%	102,681	30,647	3,364,452	0.26%	8,635	103,625	-	103,625	-	-
G38001	7022	SERVICES - STEEL	4,982,372	3.97%	197,800	(112,395)	4,869,977	0.33%	16,112	193,338	-	193,338	-	-
G38001	7023	SERVICES - PLASTIC	50,607,802	5.33%	2,697,396	2,016,371	52,624,173	0.44%	233,739	2,804,868	-	2,804,868	-	-
G38101	7050	DIST - METERS	12,565,262	2.01%	252,562	18,010	12,583,272	0.17%	21,077	252,924	-	252,924	-	-
G38101	7075	METERS - ERTS (ENTEX)	2,640	2.01%	53	(0)	2,640	0.17%	4	53	-	53	-	-
G38201	7080	MTR INSTALL-DOM/SMALL	12,585,472	2.73%	343,583	732,767	13,318,239	0.23%	30,299	363,588	-	363,588	-	-
G38201	7090	MTR INSTALL-IND/LARGE	1,766,521	4.16%	73,487	137,803	1,904,324	0.35%	6,602	79,220	-	79,220	-	-
G38301	7120	DIST - REGULATORS	4,532,737	3.62%	164,085	168,088	4,700,825	0.30%	14,181	170,170	-	170,170	-	-
G38301	7130	DIST - REGULATORS	532,343	1.96%	10,434	8,066	540,409	0.16%	883	10,592	-	10,592	-	-
G38501	7150	IND. M/R STAT EQUIP	267,442	2.78%	7,435	48,452	315,894	0.23%	732	8,782	-	8,782	-	-
G38601	7157*	OTHER PROP-CUST PREM	-	2.39%	-	-	-	0.20%	-	-	-	-	-	-
G38701	7160	OTHER EQ - CNG EQUIP	474,868	3.17%	15,053	29	474,897	0.26%	1,255	15,054	-	15,054	-	-
TOTAL DISTRIBUTION PLANT			166,246,707		5,906,772	5,967,368	172,214,075		510,377	6,124,519	-	6,124,519	2	-
GENERAL PLANT														
G39001	7225	GEN - STRUCT/IMPR	16,165	3.01%	487	(0)	16,165	0.25%	41	487	-	487	-	-
G39002	7225	LEASEHOLD IMPROVEMTS	17,262	0.00%	-	(0)	17,262	0.00%	-	-	-	-	-	-
G39002	7225	LEASEHOLD IMPROVEMTS	84,394	0.00%	-	475	84,869	0.00%	-	-	-	-	-	-
G39002	7225	LEASEHOLD IMPROVEMTS	8,521	0.00%	-	0	8,521	0.00%	-	-	-	-	-	-
G39101	7230	FURN & EQUIP - MISC	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-
G39101	7232	OFFICE EQUIP-GENERAL	524,058	0.00%	-	6,827	530,885	0.00%	-	-	-	-	-	-
G39102	7260*	COMPUTER EQ - MISC	-	9.23%	-	67,447	67,447	0.77%	519	6,225	-	6,225	-	-
G39301	7355*	STORES EQUIP	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-
G39401^	7362	TOOLS/WORK EQUIP-ENT	419,157	0.00%	-	(0)	419,157	0.00%	-	-	-	-	-	-
G39401^	7362	TOOLS/WORK EQUIP-ENT	101,574	8.33%	8,461	0	101,574	0.69%	705	8,461	-	8,461	-	-
G39401^	7364	SHOP EQUIP (ENTEX)	15,747	0.00%	-	(0)	15,747	0.00%	-	-	-	-	-	-
G39401^	7364	SHOP EQUIP (ENTEX)	907	8.33%	76	0	907	0.69%	6	76	-	76	-	-
G39401	7366	GARAGE EQ (ENTEX)	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-
G39701	7390	COMM EQ	793,646	0.00%	-	53	793,699	0.00%	-	-	-	-	-	-
G39801	7450	MISC EQ	47,969	0.00%	-	0	47,969	0.00%	-	-	-	-	-	-
G39801	7450	MISC EQ	6,230	6.67%	416	11,769	17,999	0.56%	100	1,201	-	1,201	-	-
G39901	7455	MISC. TANG. PROPERTY	-	0.00%	-	-	-	0.00%	-	-	-	-	-	-
TOTAL GENERAL PLANT			2,035,630		9,439	86,571	2,122,201		1,371	16,449	-	16,449	2	-
TOTAL PLANT IN SERVICE			173,640,707		6,385,277	6,409,005	180,049,712		552,581	6,630,974	-	6,630,974	-	-

*Added the net change back to total since entire balance in asset has been retired which would have resulted in a negative PIS balance.
 ^Separated out the additions that occurred during or after 2001 as they should have been depreciated at 8.33% per depreciation study.

Overall Depreciation Rate 3.68%

FOR ACCUMULATED DEPRECIATION CALCS ONLY

TRANSPORTATION AND NEW EQUIP

G39201	7300	GEN - TRANSP. EQUIP	37,512	8.52%	3,196	(34,535)	2,977	0.71%	21	254	-	254	-	-
G39201	7320	GEN - TRANSP. EQUIP	2,742,085	8.52%	233,626	380,423	3,122,508	0.71%	22,170	266,038	-	266,038	-	-
G39601	7380	GEN - POWER OP. EQ	801,271	3.29%	26,362	(25,128)	776,143	0.27%	2,128	25,535	-	25,535	-	-
TOTAL TRANSPORTATION AND NEW EQUIP			3,580,868		263,183	320,760	3,901,628		24,319	291,826	-	291,826	-	-

Source: BW PSC Report, Plant Accounting

To:
 1 Workpaper 4b 23
 =6,454,347
 Workpaper 4b 23

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Table of Contents: Cost Allocation & Rate Design (CARD) Model

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2	Overall Cost of Service Summary	FINAL ORDER CARD 2
3	Rate Design	FINAL ORDER CARD 3
4	Isolation of Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification	FINAL ORDER CARD 4
5	Allocation Factors	FINAL ORDER CARD 5
6	Gas Plant in Service - Test Year, As Adjusted	FINAL ORDER CARD 6
7	Functionalization of Net Gas Plant In Service - Test Period	FINAL ORDER CARD 7
8	Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity	FINAL ORDER CARD 8
9	Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity	FINAL ORDER CARD 9
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12	Allocation & Assignment of Downstream Distribution Plant Among Customer Classes	FINAL ORDER CARD 12
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17	Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class	FINAL ORDER CARD 17
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19	Rate Base and Return by Customer Class	FINAL ORDER CARD 19
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21	Reserved for Future Use	FINAL ORDER CARD 21
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23	Cost of Capital by Component and Customer Class	FINAL ORDER CARD 23
24	Pre-tax Return by Customer Class	FINAL ORDER CARD 24
25	Revenue Credits to the Cost of Service - Test Year	FINAL ORDER CARD 25

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Table of Contents: Cost Allocation & Rate Design (CARD) Model Work Papers

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2	Natural Gas Distribution System Mains: Minimum System Analysis	FINAL ORDER CARD WP	2
3	Downstream Distribution Plant - Equivalent System Cost New Analyses CARD Model Input	FINAL ORDER CARD WP	3
4	Sales, System & Customer Statistics CARD Model Input	FINAL ORDER CARD WP	4
5	Operation, Maintenance & Customer Service Expenses - CARD Model Input 1 of 2	FINAL ORDER CARD WP	5
6	Sales, Administrative & General Expenses - CARD Model Input 2 of 2	FINAL ORDER CARD WP	6
7	Miscellaneous Inputs - CARD Model Input 1 of 2	FINAL ORDER CARD WP	7
8	Miscellaneous Inputs - CARD Model Input 2 of 2	FINAL ORDER CARD WP	8
9	Taxes Other Than Income - CARD Model Input	FINAL ORDER CARD WP	9
10	Cost of Capital by Component - CARD Model Input	FINAL ORDER CARD WP	10
11	Depreciation Expense CARD Model Input	FINAL ORDER CARD WP	11
12	Gas Plant In Service - Test Year, As Adjusted	FINAL ORDER CARD WP	12
13	Adjustment to Design-day Demands to Arrive at Peak-day Allocation Factor	FINAL ORDER CARD WP	13

FINAL ORDER CARD 1

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Pro Forma Statement of Income, Test Year, As Adjusted
Existing Rate Schedules/Existing Rate Classes

Line	Column (A)	(B)	(C)	(D)	(E)
				Commercial and Industrial Sales	
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Small</u>	<u>Large</u>
1	Operating Revenues				
2	Recovery of Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -
3	Rate Revenues	42,154,393	37,310,991	2,994,369	1,849,033
4	Total Gas Sales Revenue	<u>42,154,393</u>			
5	Other Operating Revenues				
6	Forfeited Discounts	\$ 1,261,703	1,099,920	81,634	80,149
7	Miscellaneous Gas Service	2,641,980	1,802,920	837,060	2,000
8	Other Gas Revenues	-	-	-	-
9	Subtotal Other Operating Revenues	<u>3,903,683</u>			
10	Total Operating Revenues	<u>46,058,076</u>	<u>40,213,831</u>	<u>3,913,063</u>	
11	Operating Revenue Deductions				
12	Gas Purchases	-	-	-	-
13	Operating & Maintenance Expense	\$ 27,440,388		2,350,250	705,912
14	Total Operating Expense	<u>27,440,388</u>	24,384,225	2,350,250	
15	Depreciation	6,601,922	5,188,945	82,149	136,653
16	Taxes Other Than Income	1,919,492	1,717,516	1,931,182	
17	Total Operating Revenue Deductions	<u>35,961,802</u>	<u>32,083,126</u>		889,124
18	Operating Income	<u>10,096,274</u>	8,130,705		1,042,058
19	Less: Interest Expense	(2,962,424)	(2,658,669)	(233,803)	(69,953)
20	Taxable Income (line 17+19-22)	<u>6,673,269</u>	5,069,899	705,912	952,794
21	Federal Income Taxes 35.0000%	2,335,644	1,774,465	227,702	333,478
22	State Margin Tax	460,581	150,138	46,558	19,312
23	Net Operating Income	<u>\$ 7,300,049</u>	<u>\$ 2,989,553</u>	<u>\$ 39,131</u>	<u>\$</u>
24	Overall Return	<u>7.96%</u>	<u>7.23%</u>	<u>9.07%</u>	<u>31.81%</u>

650,576

5,954,103

656,677

689,269

FINAL ORDER CARD 1

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Pro Forma Statement of Income, Test Year, As Adjusted
Existing Rate Schedules/Existing Rate Classes

Line	Column (A)	(B)	(C)	(D)	(E)
No.	Particulars	Total	Residential	Commercial and Industrial Sales	
				Small	Large
25	Interest Expense	\$ 2,962,424	\$ 2,658,669	\$ 233,803	\$ 69,953
26	Preferred Dividends	-			
27	Net Income available to Common	<u>4,337,625</u>	<u>3,295,434</u>	<u>422,875</u>	<u>619,316</u>
28					
29	Rate Base				
30	Net Plant	103,534,110	92,920,109	8,169,689	2,444,312
31	Cash Working Capital	-	-	-	-
32	Customer Deposits & Advances	(1,914,446)	(1,718,183)	(151,065)	(45,198)
33	Materials & Supplies-Total	128,949	114,587	11,044	3,317
34	Prepayments-Total	70,168	62,354	6,010	1,805
35	Current Storage Inventory	0	0	0	0
36	ADIT	(10,063,093)	(9,031,456)	(794,060)	(237,577)
37	Rate Base	<u>\$ 91,755,688</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
38	% Common Equity	<u>55.400%</u>	<u>55.400%</u>	<u>55.400%</u>	<u>55.400%</u>
39	Amount of Common Equity	<u>\$ 50,832,651</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
40	Return on Common Equity	<u>8.53%</u>	<u>7.22%</u>	<u>10.54%</u>	<u>51.60%</u>
		82,347,411		2,166,659	
			7,241,617		
		45,620,466		1,200,329	
			4,011,856		

FINAL ORDER CARD 1

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Pro Forma Statement of Income, Test Year, As Adjusted
Final Order Rate Schedules/Existing Rate Classes

Line	Column (A)	(B)	(C)	(D)	(E)
				Commercial and Industrial Sales	
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Small</u>	<u>Large</u>
1	Operating Revenues				
2	Recovery of Purchased Gas Cost	\$ -	\$ -	\$ -	\$ -
3	Rate Revenues	44,622,164	39,646,948	3,046,034	1,929,182
4	Total Gas Sales Revenue	<u>44,622,164</u>	<u>39,646,948</u>	<u>3,046,034</u>	<u>1,929,182</u>
5	Other Operating Revenues				
6	Forfeited Discounts				
7	Miscellaneous Gas Service	2,641,980	1,802,920	837,060	2,000
8	Other Gas Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
9	Subtotal Other Operating Revenues	<u>2,641,980</u>	<u>1,802,920</u>	<u>837,060</u>	<u>2,000</u>
10	Total Operating Revenues	<u>47,264,144</u>	<u>41,449,868</u>	<u>3,883,094</u>	<u>1,931,182</u>
11	Operating Revenue Deductions				
12	Gas Purchases	-	-	-	-
13	Operating & Maintenance Expense	\$ 27,440,388	\$	\$	\$
14	Total Operating Expense	<u>27,440,388</u>	<u>24,384,225</u>	<u>2,350,250</u>	<u>705,912</u>
15	Depreciation	6,601,922	5,981,385	483,885	136,653
16	Taxes Other Than Income	<u>1,919,492</u>	<u>1,717,516</u>	<u>155,418</u>	<u>46,558</u>
17	Total Operating Revenue Deductions	<u>35,961,802</u>	<u>32,083,126</u>	<u>2,989,553</u>	<u>889,124</u>
18	Operating Income	<u>11,302,342</u>	<u>9,366,742</u>	<u>893,541</u>	<u>1,042,058</u>
19	Less: Interest Expense	<u>(2,962,424)</u>	<u>(2,558,569)</u>	<u>(705,912)</u>	<u>(69,953)</u>
20	Taxable Income (Line 18+19-22)	<u>7,867,276</u>	<u>6,293,575</u>	<u>620,908</u>	<u>952,794</u>
21	Federal Income Taxes 35.0000%	2,753,547	2,202,751	217,318	333,478
22	State Margin Tax	472,641	414,499	38,831	19,312
23	Net Operating Income	<u>\$ 8,076,154</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
24	Overall Return	<u>8.80%</u>	<u>8.20%</u>	<u>8.80%</u>	<u>31.81%</u>

FINAL ORDER CARD 1

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Pro Forma Statement of Income, Test Year, As Adjusted
Final Order Rate Schedules/Existing Rate Classes

Line	Column (A)	(B)	(C)	(D)	(E)
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	<u>Commercial and Industrial Sales</u>	
				<u>Small</u>	<u>Large</u>
25	Interest Expense	\$ 2,962,424	\$ 2,658,669	\$ 233,803	\$ 69,953
26	Preferred Dividends	-			
27	Net Income available to Common	<u>5,113,730</u>	<u>4,090,824</u>		<u>619,316</u>
28					
29	Rate Base				
30	Net Plant	103,534,110	92,920,109	8,169,689	2,444,312
31	Cash Working Capital	-	-	-	-
32	Customer Deposits & Advances	(1,914,446)	(1,718,183)	(151,065)	(45,198)
33	Materials & Supplies-Total	128,949	114,587	11,044	3,317
34	Prepayments-Total	70,168	62,354	6,010	1,805
35	Current Storage Inventory	0	0	0	0
36	ADIT	(10,063,093)	(9,031,456)	(794,060)	(237,577)
37	Rate Base	<u>\$ 91,755,688</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
38	% Common Equity	<u>55.400%</u>	<u>55.400%</u>	<u>55.400%</u>	<u>55.400%</u>
39	Amount of Common Equity	<u>\$ 50,832,651</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
40	Return on Common Equity	<u>10.06%</u>	<u>8.97%</u>	<u>10.06%</u>	<u>51.60%</u>
		82,347,411		2,166,659	
			7,241,617		
		45,620,466		1,200,329	
			4,011,856		

FINAL ORDER CARD 2

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Overall Cost of Service Summary

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Classification	Total	Residential	Commercial and Industrial Sales			Transport
					Small	Large	Contract	
1	Operating & Maintenance Expense	Customer-Related	\$ 24,392,076	\$ 22,409,046	\$ 1,555,106	\$ 346,410	\$ 0	\$ 81,514
2	Operating & Maintenance Expense	Capacity-Related	3,207,283	1,975,180	795,144	359,503	0	77,458
3	Operating & Maintenance Expense	Total	\$ 27,599,359	\$ 24,384,225	\$ 2,350,250	\$ 705,912	\$ 0	\$ 158,971
4	Depreciation	Customer-Related	5,636,822	5,341,472	281,330	13,304	0	716
5	Depreciation	Capacity-Related	995,909	639,912	202,555	123,349	0	30,093
6	Depreciation	Total	6,632,731	5,981,385	483,885	136,653	0	30,809
7	Taxes Other Than Income	Customer-Related	1,621,904	1,521,852	88,167	10,002	0	1,882
8	Taxes Other Than Income	Capacity-Related	308,305	195,665	67,251	36,556	0	8,834
9	Taxes Other Than Income	Total	1,930,208	1,717,516	155,418	46,558	0	10,716
10	Subtotal	Customer-Related	31,650,802	29,272,370	1,924,603	369,717	0	84,112
11	Subtotal	Capacity-Related	4,511,497	2,810,756	1,064,950	519,407	0	116,384
12	Subtotal	Total	36,162,298	32,083,126	2,989,553	889,124	0	200,496
13	State Margin Taxes	Customer-Related	410,036	381,272	23,952	3,950	-	862
14	State Margin Taxes	Capacity-Related	65,231	40,974	14,879	7,614	-	1,764
15	State Margin Taxes	Total	475,267	422,246	38,831	11,564	-	2,626
16	Income Taxes	Customer-Related	2,273,777	2,154,486	113,556	5,430	0	306
17	Income Taxes	Capacity-Related	494,890	316,724	103,762	59,591	0	14,813
18	Income Taxes	Total	2,768,667	2,471,210	217,318	65,020	0	15,119
19	Return on Rate Base	Customer-Related	6,668,985	6,319,103	333,060	15,925	0	897
20	Return on Rate Base	Capacity-Related	1,451,511	928,951	304,333	174,780	0	43,447
21	Return on Rate Base	Total	8,120,497	7,248,054	637,393	190,705	0	44,344
22		Customer-Related	41,003,600	38,127,232	2,395,170	395,021	0	86,177
23		Capacity-Related	6,523,130	4,097,405	1,487,924	761,392	0	176,409
24	Total Gross Cost of Service	Total	\$ 47,526,730	\$ 42,224,636	\$ 3,883,094	\$ 1,156,413	\$ 0	\$ 262,586

FINAL ORDER CARD 2

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Overall Cost of Service Summary

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Classification	Total	Residential	Commercial and Industrial Sales			Transport
					Small	Large	Contract	
25	Total Gross Cost of Service-Ratios	Customer-Related	86.2748%	80.2227%	5.0396%	0.8312%	0.0000%	0.1813%
26	Total Gross Cost of Service-Ratios	Capacity-Related	13.7252%	8.6213%	3.1307%	1.6020%	0.0000%	0.3712%
27	Total Gross Cost of Service-Ratios	Total	100.0000%	88.8440%	8.1703%	2.4332%	0.0000%	0.5525%
28								
29	Total Gross Cost of Service-Ratios Within Class	Customer-Related	86.2748%	90.2962%	61.6820%	34.1592%		32.8186%
30	Total Gross Cost of Service-Ratios Within Class	Capacity-Related	13.7252%	9.7038%	38.3180%	65.8408%		67.1814%
31	Total Gross Cost of Service-Ratios Within Class	Total	100.0000%	100.0000%	100.0000%	100.0000%		100.0000%
32								
33	Less: Revenue Credits (under Pro Forma Tariff)	Customer-Related	2,144,966	1,627,968	516,315	683	0	
34	Less: Revenue Credits (under Pro Forma Tariff)	Capacity-Related	497,014	174,952	320,745	1,317	0	
35	Less: Revenue Credits (under Pro Forma Tariff)	Total	2,641,980	1,802,920	837,060	2,000	0	-
36								
37	Net Cost of Service for Rate Design Purposes	Customer-Related	38,858,634	36,499,264	1,878,855	394,338	0	86,177
38	Net Cost of Service for Rate Design Purposes	Capacity-Related	6,026,117	3,922,453	1,167,179	760,075	0	176,409
39	Net Cost of Service for Rate Design Purposes	Total	44,884,750	40,421,716	3,046,034	1,154,413	0	262,586

FINAL ORDER CARD 3

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CenterPoint Energy Entex
FINAL ORDER - Texas Coast Division
Railroad Commission of Texas Rate Design

Line No.	Particulars	Total	Residential	Commercial	
				Small	Large
1	Total NetCost of Service	\$ 44,622,164	\$ 40,421,716	\$ 3,046,034	\$ 1,154,413
2	Current Margin Received				\$ 1,929,182
3	Transferred to Residential	\$ -	\$ (774,769)	\$ -	\$ 774,769
4	Total <u>Rate Design</u> Cost of Service	\$ 44,622,164	\$ 39,646,948	\$ 3,046,034	\$ 1,929,182
5	Less:				
6	Houston Prompt Payment	\$ 17,430	\$ 14,904	\$ 795	\$ 1,731
7	Houston Division Margin				
8	Customer Charge	\$ 486,760	\$ 396,932	\$ 32,479	\$ 57,350
9	Distribution Charge	\$ 146,074	\$ 73,560	\$ 20,602	\$ 51,911
10	Total - Customers on Houston Rates in Texas Coast	\$ 650,264	\$ 485,396	\$ 53,876	\$ 110,992
11	Net Cost of Service to be Collected	\$ 43,971,900	\$ 39,161,552	\$ 2,992,158	\$ 1,818,190
12	Net Customer Charge Cost of Service	38,268,267	36,087,428	1,845,582	335,257
13	Number Bills	2,856,360	2,685,578	164,610	6,172
14	Customer Charge based on study		\$ 13.44	\$ 11.21	\$ 54.32
15	Design Customer Charge		13.50	12.50	12.50
16	Customer Charge Revenue	\$ 38,390,078	\$ 36,255,303	\$ 2,057,625	\$ 77,150
17	Net Distribution Charge Revenue Required	\$ 5,581,822	\$ 2,906,249	\$ 934,533	\$ 1,741,040
18	<u>Block Billing Determinants</u>				
19	Block 1		53,224,674	7,298,416	8,327,009
20	Block 2		41,920,076	13,777,583	12,276,782
21	Block 3		-	-	5,356,988
22	Total Billing Determinants		95,144,750	21,075,999	25,960,779
23	<u>Block Rates</u>				
24	All Ccf		\$ 0.03055		
25			\$ -		
26	Block 1: 0-150 Ccf			\$ 0.06655	
27	Block 2: 151+ Ccf			\$ 0.03258	
28	Block 1: 0-1500 Ccf				\$ 0.09036
29	Block 2: 1501 - 10,000 Ccf				\$ 0.05880
30	Block 3: 10,001+ Ccf				\$ 0.04980
31	Distribution Charge Revenue				
32	Block 1		2,906,672	485,710	752,429
33	Block 2		-	448,874	721,875
34	Block 3		-	-	266,778
35	Total Distribution Charge Revenue	5,582,338	2,906,672	934,584	1,741,082
36	Total Revenue - Design	44,622,680	39,647,371	3,046,085	1,929,224
37	Total Revenue Over(Under)	\$ 516	\$ 423	\$ 51	\$ 42

Customer Charge	92.58%	68.77%	4.24%
Distribution (Commodity Charge)	7.42%	31.23%	95.76%
Total	39,161,975	2,992,209	1,818,232
Customer Charge (Existing)	84.31%	67.06%	8.80%
Distribution (Commodity Charge) (Existing)	15.69%	32.94%	91.20%

FINAL ORDER CARD 4

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Isolation of Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification

Line	(A) Account	Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Small	(F) Commercial and Industrial Sales Large	(G) Contract	(H) Transport
1	Operating Expenses:							
2	Operation & Maintenance							
3	874	Customer-related portion of Mains & Services Expense	\$ 1,928,235	\$ 1,827,202	\$ 96,237	\$ 4,551	\$ 0	\$ 245
4								
5		Allocation Data-Amounts						
6		Customer-related Central Distribution Plant	28,618,505	27,118,996	1,428,328	67,547	-	3,635
7		Customer-related Downstream Distribution Plant	34,973,002	33,140,539	1,745,476	82,545	0	4,443
8		Total	63,591,508	60,259,535	3,173,804	150,091	0	8,078
9		Allocation Data-Ratios						
10		Customer-related Central Distribution	45.0037%	45.0037%	45.0037%	45.0037%	0.0000%	45.0037%
11		Customer-related Downstream Distribution	54.9963%	54.9963%	54.9963%	54.9963%	100.0000%	54.9963%
12		Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
13								
14								
15	874	Downstream, Customer-Mains & Services Expense	\$ 1,060,459	\$ 1,004,894	\$ 52,927	\$ 2,503	\$ 0	\$ 135
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	1,162,703	1,101,781	58,030	2,744	0	148
19	878	Operation of Meters & House Regulators	1,954,541	1,852,130	97,550	4,613	0	248
20	893	Maintenance of Meters & House Regulators	190,252	180,284	9,495	449	0	24
21		Subtotal Supervised Field-Downstream-Customer	4,367,955	4,139,090	218,001	10,309	0	555
22		(Line 15 + 18 + 19 + 20)						
23								
24		Allocation Data						
25		Supervisory Field Expenses	2,585,522	2,260,757	236,225	72,488	0	16,052
26		Supervised Field Expenses	8,245,688	7,209,954	753,363	231,178	0	51,194
27		Overall Supervisory Cost Ratio	31.3560%	31.3560%	31.3560%	31.3560%	31.3560%	31.3560%

FINAL ORDER CARD 4

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Isolation of Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification

Line No.	(A) Account No.	(B) Column (B) Particulars	(C) Total Amount	(D) Residential	(E) Small	(F) Commercial and Industrial Sales Large	(G) Contract	(H) Transport
28								
29	VAR	Supervisory on Downstream Supervised Field	\$ 1,369,618	\$ 1,297,855	\$ 68,357	\$ 3,233	\$ 0	\$ 174
30		(Line 26 X Line 21)						
31								
32		Subtotal Downstream Field Expenses	\$ 5,737,573	\$ 5,436,944	\$ 286,358	\$ 13,542	\$ 0	\$ 729
33		(Line 21 + Line 26)						
34		<u>Add Direct Customer Expenses:</u>						
35		Expenses Classified as Customer	8,142,846	7,294,974	625,108	180,902	-	41,862
36		Other						
37								
38		Subtotal Downstream Expense Other than A&G	13,880,419	12,731,918	911,466	194,444		42,591
39		(Line 32 + Line 35 + Line 36)						
40								
41		Allocation Data:						
42		Total Customer-Related Expense Other than A&G	16,754,213	15,392,127	1,068,158	237,939	0	55,989
43		Ratio of Downstream to Total Customer, Non-A&G.	82.8473%	82.7171%	85.3307%	81.7199%	99.8553%	76.0702%
44								
45		A&G Expenses - Customer-related only	7,637,863	7,016,919	486,949	108,471		25,524
46								
47		Allocation to Downstream - Customer Category	6,327,766	5,804,191	415,517	88,642		19,416
48		(Line 43 X Line 45)						
49								
50		Total Downstream Distribution Expenses	\$ 20,208,185	\$	\$	\$	\$	\$
51		(Line 47 + Line 38)						
						0		
							62,008	
						0		
			18,536,109	1,326,982	283,086			
						0		

FINAL ORDER CARD 4
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CenterPoint Energy
FINAL ORDER - Texas Coast 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) Small	(F) Commercial and Industrial Sales Large	(G) Contract	(H) Transport
52		Depreciation - Downstream Function, Non-capacity	\$ 3,852,395	\$	\$	\$	\$	\$
53								
54		Allocation Data:						
55		Total Return Allowance	6,668,985	6,319,103	333,060	15,925	0	897
56		Total Income Taxes	2,273,777	2,154,486	113,556	5,430	489	306
57		Total Pre-tax return	8,942,763	8,473,589	446,616	21,354		1,203
58		Downstream-Customer Rate Base Ratio	<u>3,650,543</u> 62.3577%	<u>3,650,543</u> 62.3577%	<u>192,270</u> 62.8969%	<u>9,093</u> 62.5878%	<u>0</u> 99.9998%	<u>489</u> 63.1162%
59								
60		Downstream-Customer Pre-Tax Return	<u>5,576,500</u>	<u>5,284,506</u>	<u>278,629</u>	<u>13,365</u>		<u>759</u>
61		(Line 59 X Line 58)						
62		Taxes Other Than Income	<u>1,442,725</u>	<u>1,344,631</u>	<u>83,311</u>	<u>12,285</u>		<u>2,499</u>
63								
64		Cost of Service for the Downstream Distribution Function, Customer-related (Non-capacity) Cost Classification.						
65		Total Downstream Distribution Expenses (Line 50)	20,208,185	18,536,109	1,326,982	283,086	0	62,008
66		Depreciation - Downstream, Customer (Line 53)	3,852,395	3,650,543	192,270	9,093	0	489
67		Pre-Tax Return	5,576,500	5,284,506	278,629	13,365	0	759
68		Taxes Other Than Income	<u>1,442,725</u>	<u>1,344,631</u>	<u>83,311</u>	<u>12,285</u>		<u>2,499</u>
69		Subtotal	<u>31,079,806</u>	<u>28,815,789</u>	<u>1,881,193</u>	<u>317,829</u>		<u>65,755</u>
70		Revenue Credits	(2,641,980)	(1,802,920)	(837,060)	(2,000)	-	-
71		Gross Cost of Service	47,526,730	42,224,636	3,883,094	1,156,413	0	262,586
72		Net Cost of Service	<u>44,884,750</u>	<u>40,421,716</u>	<u>3,046,034</u>	<u>1,154,413</u>		<u>262,586</u>
73		Net as a % of Gross	<u>94.4411%</u>	<u>95.7302%</u>	<u>78.4435%</u>	<u>99.8271%</u>	<u>100.0000%</u>	<u>100.0000%</u>
74								
75		Net Downstream Distribution Customer-Related COS	\$ <u>29,352,100</u>	\$	\$	\$ <u>0</u>	\$	\$

0

65,755

0

27,585,404

1,475,673

317,279

0

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FINAL ORDER CARD 5

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation Factors

Line	Column (A)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Total	Residential	Small	Large	Contract	Transport
1	Number of Customer Locations	244,043	231,256	12,180	576	-	31
2	Ratios	100.0000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
3	Number of Bills	2,896,371	2,723,381	166,333	6,357	-	300
4	Ratios	100.0000%	94.0274%	5.7428%	0.2195%	0.0000%	0.0104%
5	Number of Meters Installed	244,043	231,256	12,180	576	-	31
6	Ratios	100.0000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
7	Average Bill Count	241,364	226,948	13,861	530	-	25
8	Location Occupancy Ratios	98.90%	98.14%	113.80%	91.97%	0.00%	80.65%
9	Design-Day Demand - Unadjusted	245,453	199,153	20,366	20,281	-	5,653
10	Ratios	100.0000%	81.1369%	8.2973%	8.2627%	0.0000%	2.3031%
11	Design-Day - As Adjusted	234,481	188,891	18,709	19,964	-	6,917
12	Ratios - 2 Inch Design Day	100.0000%	80.5600%	7.9800%	8.5100%	0.0000%	2.9500%
13	Annual Sales - Ccf	166,027,324	96,743,884	21,326,972	26,701,488	-	21,254,980
14	Annual Average Day - Mcf	45,487	26,505	5,843	7,315	-	5,823
15	Sales Ratios	100.0000%	58.2699%	12.8455%	16.0826%	0.0000%	12.8021%
16	Load Factor	19.40%	14.03%	31.23%	36.64%	0.00%	84.19%
17	Net Plant - Allocated	\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ -	\$ 568,416
18	Ratios	100.000000%	89.258266%	7.847734%	2.347985%	0.000000%	0.546016%
19	Net Plant Per Customer Location	\$ 426.57	\$ 401.81	\$ 670.75	\$ 4,243.60	\$ -	\$ 18,336.00
20	Net Plant Per Customer / Residential	0	1	1.67	10.56	0.00	45.63
21	Net Plant Weighted Customer Location Counts	259,086	231,256	20,332	6,083	-	1,415
22	Ratios	100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
23	Net Plant Weighted Ratios	100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%

FINAL ORDER CARD 5

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation Factors

Line	Column (A)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Total	Residential	Commercial and Industrial Sales		Contract	Transport
				Small	Large		
24	Allocation Data - O&M+CA+MKT -Customer	\$ 16,754,213	\$ 15,392,127	\$ 1,068,158	\$ 237,939	\$ 0	\$ 55,989
25	Allocation Data - O&M+CA+MKT -Capacity	2,202,990	1,356,694	546,161	246,932	0	53,203
26	Allocation Data - O&M+CA+MKT -Total	18,957,203	16,748,820	1,614,319	484,871	0	109,193
27	Ratios-Customer	88.3791%	81.1941%	5.6346%	1.2551%	0.0000%	0.2953%
28	Ratios-Capacity	11.6209%	7.1566%	2.8810%	1.3026%	0.0000%	0.2807%
29	Ratios-Total	100.0000%	88.3507%	8.5156%	2.5577%	0.0000%	0.5760%
30	Allocation Data -Total Distribution Plant-Customer	85,480,387	81,001,513	4,266,261	201,754	0	10,858
31	Allocation Data -Total Distribution Plant-Capacity	18,622,139	11,918,596	3,903,428	2,242,557	0	557,558
32	Allocation Data -Total Distribution Plant	104,102,526	92,920,109	8,169,689	2,444,312	0	568,416
33	Customer Ratios	82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
34	Capacity Ratios	17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
35	Overall Ratios	100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
36	Total Central & Downstream-Customer	80,630,665	76,405,900	4,024,215	190,308	0	10,242
37	Total Central & Downstream-Capacity	17,565,614	11,242,396	3,681,967	2,115,326	0	525,925
38	Total Central & Downstream	\$ 98,196,279	\$ 87,648,296	\$ 7,706,182	\$ 2,305,634	\$ 0	\$ 536,167
39	Ratios-Customer	82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
40	Ratios-Capacity	17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
41	Ratios	100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
42	Subtotal Common Use Central Distribution Net Plant	\$ 41,027,753	\$ 37,366,459	\$ 2,365,842	\$ 977,574	\$ -	\$ 317,878
43	Common Use Central Distribution Plant - Overall Ratios by Clas	100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%

FINAL ORDER CARD 5

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation Factors

Line	Column (A)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Total	Residential	Small	Large	Contract	Transport
44	Customer-Related Total Plant-Amounts						
45	Central Distribution System-Customer	\$ 32,210,292	\$ 30,522,805	\$ 1,607,603	\$ 76,025	\$ -	\$ 4,092
46	Downstream Distribution Lateral Systems-Customer	53,269,479	50,478,708	2,658,658	125,730	0	6,767
47	Total Customer Plant	85,479,771	81,001,513	4,266,261	201,754	0	10,858
48	Customer-Related Total Plant-Ratios						
49	Central Distribution System-Customer	37.6818%	37.6818%	37.6818%	37.6818%	0.0000%	37.6818%
50	Downstream Distribution Lateral Systems-Customer	62.3182%	62.3182%	62.3182%	62.3182%	100.0000%	62.3182%
51	Total Customer Plant	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
52	Net Plant in Service-Customer	\$ 85,480,387	\$ 81,001,513	\$ 4,266,261	\$ 201,754	\$ 0	\$ 10,858
53	Net Plant in Service-Capacity	18,622,139	11,918,596	3,903,428	2,242,557	0	557,558
54	Net Plant in Service-Total	\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ 0	\$ 568,416
55	Net Plant-Customer Ratio	82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
56	Net Plant-Capacity Ratio	17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
57	Net Plant-Composite Ratio	100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%

FINAL ORDER CARD 5

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation Factors

Line	Column (A)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Total	Residential	Small	Large	Contract	Transport
58	Rate Base Ratios						
59	Customer-Related	82.1253%	77.8167%	4.1015%	0.1961%	0.0000%	0.0110%
60	Capacity-Related	17.8747%	11.4396%	3.7477%	2.1523%	0.0000%	0.5350%
61	Total	100.0000%	89.2563%	7.8492%	2.3484%	0.0000%	0.5461%
62	Return Rate	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%
63							
64	Return Amounts-Customer	6,668,985	6,319,103	333,060	15,925	0	897
65	Return Amounts-Capacity	1,451,511	928,951	304,333	174,780	0	43,447
66	Return Amounts-Total	8,120,497	7,248,054	637,393	190,705	0	44,344
67							
68							
69	O&M Customer Ratios	88.3791%	81.1941%	5.63457%	1.25514%	0.00000%	0.29535%
70	O&M Capacity Ratios	11.6209%	7.15661%	2.88102%	1.30258%	0.00000%	0.28065%
71	O&M Total Ratios	100.000%	88.3507%	8.5156%	2.55771%	0.00000%	0.57600%
72	Capacity Ratios	100.000%	80.5600%	7.9800%	8.5100%	0.000%	2.950%
73	Services: Plant Account 380:	\$ 71,978,681	\$ 66,878,943	\$ 4,382,381	\$ 660,652	\$ 0	\$ -
74	Ratio	100.0000%	92.9149%	6.0884%	0.9178%	0.0000%	0.0788%
75	Capacity Related Cost	\$ 1,496,622	\$ 89,898	864,675	494,297	0	47,752
76	Connectivity Ratio	97.9207%	99.8656%	80.2693%	25.1804%	0.0000%	15.7889%
77	Meters: Plant Account 381:	22,959,532	18,562,287	3,291,849	951,432	0	153,964
78	Ratio	100.0000%	80.8478%	14.3376%	4.1440%	0.0000%	0.6706%
79	Capacity Related Cost	\$ 8,770,872	\$ 5,117,063	2,583,704	917,943	0	152,162
80	Connectivity Ratio	61.7986%	72.4330%	21.5121%	3.5198%	0.0000%	1.1706%

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation Factors

Line No.	Column (A) Particulars	(C) Total	(D) Residential	(E) Small	(F) Large	(G) Contract	(H) Transport
				Commercial and Industrial Sales			
81	Meter Installations: Plant Account 382:	17,754,547	14,586,368	2,501,440	548,646	0	118,093
82	Ratio	100.0000%	82.1557%	14.0890%	3.0902%	0.0000%	0.6651%
83	Capacity Related Cost	\$ 2,809,354	\$ 424,251	1,755,537	513,372	0	116,195
84	Connectivity Ratio	84.1767%	97.0915%	29.8190%	6.4293%	0.0000%	1.6076%
85	All Regulators: Plant Accounts 383 & 385:	\$ 7,781,315	5,457,458	1,365,465	806,422	0	151,970
86	Ratio	100.0000%	70.1354%	17.5480%	10.3636%	0.0000%	1.9530%
87	Capacity Related Cost	\$ 3,930,316	\$ 1,808,238	1,173,265	797,333	0	151,481
88	Connectivity Ratio	49.4903%	66.8667%	14.0758%	1.1271%	0.0000%	0.3219%

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Gas Plant in Service - Test Year, As Adjusted

Line	Account	Column (A)	(C)	(D)	(E)
No.	No.	Particulars	Gross Plant	Accumulated Reserve for Amortization & Depreciation	Net Plant
1		INTANGIBLE PLANT			
2	301	Organization.	\$ -	\$ -	\$ -
3	302	Franchise and Consents.	419	-	419
4	303	Miscellaneous intangible plant.	5,713,017	3,592,860	2,120,157
5		Subtotal Intangible Plant	5,713,436	3,592,860	2,120,576
6		DISTRIBUTION PLANT			
7	374	Land & land rights.	133,873	96,063	37,810
8	375	Structures and improvements.	108,669	86,884	21,785
9	376	Mains.	76,536,051	37,891,067	38,644,984
10	378	Measuring and regulating equipment-General.	736,380	365,935	370,445
11	379	Measuring and regulating equipment-City gates.	3,364,452	1,411,723	1,952,729
12	380	Services.	57,494,150	21,778,528	35,715,622
13	381	Meters.	12,585,912	5,813,960	6,771,952
14	382	Meter installations.	15,222,563	4,198,121	11,024,442
15	383	House regulators.	5,241,234	1,773,748	3,467,486
16	385	Industrial measuring and regulating stations.	315,894	126,870	189,024
17	386	Other property on customers' premises.	-	55	(55)
18	387	Other equipment.	474,897	199,089	275,808
19		Subtotal Distribution Plant	172,214,075	73,742,043	98,472,032
20		GENERAL PLANT			
21	389	Land & land rights.	-	-	-
22	390	Structures and improvements.	126,817	50,660	76,157
23	391	Office furniture and equipment.	598,332	533,998	64,334
24	392	Transportation equipment.	3,125,485	1,563,135	1,562,350
25	393	Stores equipment.	-	-	-
26	394	Tool, shop and garage equipment.	537,385	303,976	233,409
27	395	Laboratory equipment.	-	-	-
28	396	Power operated equipment.	776,143	275,045	501,098
29	397	Communication equipment.	793,699	122,561	671,138
30	398	Miscellaneous equipment.	65,968	12,612	53,356
31		Construction Work in Progress	-	(348,076)	348,076
32		Subtotal General Plant	6,023,829	2,513,911	3,509,918
33		Overall Totals	\$ 183,951,340	\$ 79,848,814	\$ 104,102,526

FINAL ORDER CARD 7

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CenterPoint Energy
FINAL ORDER - Texas Coast 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.	419	-	-	419
4	303	Miscellaneous intangible plant.	2,120,157	-	-	2,120,157
5		Subtotal Intangible Plant	2,120,576	-	-	2,120,576
6		DISTRIBUTION PLANT				
7	374	Land & land rights.	37,810	37,810	-	-
8	375	Structures and improvements.	21,785	21,785	-	-
9	376	Mains.	38,644,984	38,644,984	-	-
10	378	Measuring and regulating equipment-General.	370,445	370,445	-	-
11	379	Measuring and regulating equipment-City gates.	1,952,729	1,952,729	-	-
12	380	Services.	35,715,622	-	35,715,622	-
13	381	Meters.	6,771,952	-	6,771,952	-
14	382	Meter installations.	11,024,442	-	11,024,442	-
15	383	House regulators.	3,467,486	-	3,467,486	-
16	385	Industrial measuring and regulating stations.	189,024	-	189,024	-
17	386	Other property on customers' premises.	(55)	-	(55)	-
18	387	Other equipment.	275,808	-	-	275,808
19		Subtotal Distribution Plant	98,472,032	41,027,753	57,168,471	275,808
20		GENERAL PLANT				
21	389	Land & land rights.	-	-	-	-
22	390	Structures and improvements.	76,157	-	-	76,157
23	391	Office furniture and equipment.	64,334	-	-	64,334
24	392	Transportation equipment.	1,562,350	-	-	1,562,350
25	393	Stores equipment.	-	-	-	-
26	394	Tool, shop and garage equipment.	233,409	-	-	233,409
27	395	Laboratory equipment.	-	-	-	-
28	396	Power operated equipment.	501,098	-	-	501,098
29	397	Communication equipment.	671,138	-	-	671,138
30	398	Miscellaneous equipment.	53,356	-	-	53,356
31	399	Other tangible property	348,076	-	-	348,076
32		Subtotal General Plant	3,509,918	-	-	3,509,918
33						
34		Overall Totals	\$ 104,102,526	\$ 41,027,753	\$ 57,168,471	\$ 5,906,302
35						

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity

Line	Column (A)	(B)	(C)	(D)	(E)
<u>No.</u>	<u>Particulars</u>	<u>Account No.</u>	Installed Mains at Embedded Costs <u>Total</u>	Embedded Cost for a 2 inch Minimum System "Connectivity"	Embedded Costs Above Minimum System "Capacity"
1	Minimum System Study - Amounts		\$ 78,755,568	\$	\$
2	Minimum System Study - Ratios		100.00%	74.05%	25.95%
3	<u>Common-Use Core Distribution Net Plant</u>				
4	Land & land rights.	374	\$ 37,810	\$ 28,000	\$ 9,810
5	Structures and improvements.	375	21,785	16,133	5,652
6	Mains.	376	38,644,984	28,618,505	10,026,479
7	Measuring and regulating equipment--General.	378	58,322,360	20,433,208	96,112
8	Measuring and regulating equipment--City gate check station.	379	370,445	274,358	
			1,952,729	1,446,092	506,637
9	Subtotal Common Use Primary Distribution Net Plant		\$ 41,027,753	\$	\$

30,383,063

10,644,690

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CenterPoint Energy

FINAL ORDER - Texas Coast Division

Classification of Common-Use Central Distribution Plant Between Customer Connectivity and Capacity

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales		Contract	Transport
1	Number of Customer Locations		244,043			576		
2	Ratios		100.0000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
3	CUSTOMER-RELATED Common-Use Core Distribution Net Plant Among Customer Classes							
4	Land & land rights.	374	\$ 28,000	\$ 26,533	\$ 1,397	\$.66	\$ 31	\$ 4
5	Structures and improvements.	375	230,238	12,180	805	38	-	2
6	Mains.	376	28,618,505	27,118,996	1,428,328	67,547	-	3,635
7	Measuring and regulating equipment--Gener	378	274,333	259,959	13,692	647.49	-	35
8	Measuring and regulating equipment--City g	379	1,446,092	1,370,321	72,173	3,413.12		
9	total Common Use Primary Distribution Net Plant		\$ 30,383,063	\$	\$	\$	\$	\$
							184	
						-	3,859	
			28,791,096	1,516,395	71,711	-		

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation of Customer-Related Common-Use, Central Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Account No.	Total	Residential	Small	Large	Contract	Transport
1	Adjusted Design-day Demands		234,481					
2	Ratios - 2 Inch Design Day		100.0000%	80.5600%	7.9800%	8.5100%	0.0000%	2.9500%
3	CAPACITY-RELATED Common-Use Core Distribution Net Plant Among Customer Classes							
4	Land & land rights.	374	\$ 9,810	\$ 7,903	\$ 783	\$ 835	\$ -	\$ 289
5	Structures and improvements.	375	185,852	4,553	19,451	481	6,917	167
6	Mains.	376	10,026,479	8,077,331	800,113	853,253	-	295,781
7	Measuring and regulating equipment--General.	378	96,112	77,428	7,670	8,179	-	2,835
8	Measuring and regulating equipment--City gates.	379	506,637	408,147	40,430	43,115		
9	Subtotal Common Use Primary Distribution Net Plant		\$ 10,644,690	\$	\$	\$	\$	\$
							14,946	
							314,018	
			8,575,362	849,446	905,863	-		

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CenterPoint Energy

FINAL ORDER - Texas Coast 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
Customer-Related, Common-Use, Central Distribution Net Plant Among Customer Classes								
2	Land & land rights.	374	\$ 28,000	\$ 26,533	\$ 1,397	\$ 66	\$ -	\$ 4
3	Structures and improvements.	375	16,133	15,288	805	38	-	2
4	Mains.	376	28,618,505	27,118,996	1,428,328	67,547	-	3,635
5	Measuring and regulating equipment--General.	378	274,333	259,959	13,692	647	-	35
6	Measuring and regulating equipment--City gate check station.	379	1,446,092	1,370,321	72,173	3,413		
7	Subtotal Common Use Central Distribution Net Plant		\$ 30,383,063	\$	\$	\$	\$	\$
Capacity-Related Common-Use, Central Distribution Net Plant Among Customer Classes								
9	Land & land rights.	374	\$ 9,810	\$ 7,903	\$ 783	\$ 835	\$ -	\$ 289
10	Structures and improvements.	375	5,652	4,553	451	481	184	167
11	Mains.	376	10,026,479	8,077,331	800,113	853,253	3,859	295,781
12	Measuring and regulating equipment--General.	378	28,796,092	1,516,395	77,428	8,179	-	2,835
13	Measuring and regulating equipment--City gate check station.	379	506,637	408,147	40,430	43,115		
14	Subtotal Common Use Central Distribution Net Plant		\$ 10,644,690	\$	\$	\$	\$	\$
Total Common-Use, Central Distribution Net Plant Among Customer Classes								
16	Land & land rights.	374	\$ 37,810	\$ 34,436	\$ 2,180	\$ 901	\$ 14,946	\$ 293
17	Structures and improvements.	375	21,785	19,841	1,256	519	314,018	169
18	Mains.	376	38,644,984	35,196,327	2,228,441	920,800	-	299,416
19	Measuring and regulating equipment--General.	378	370,445	849,446	905,863	8,827	-	2,870
20	Measuring and regulating equipment--City gates.	379	8,575,362	337,387	21,361	46,528		
21	Subtotal Common Use Central Distribution Net Plant		\$ 41,027,753	\$	\$	\$	\$	\$
22	Common Use Central Distribution Plant - Overall Ratios by Class		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%

15,129
317,878

2,365,842

37,366,459

977,574

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation & Assignment of Downstream 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	Service Lines							
2	Test Period Net Original Cost	380	\$ 35,715,622	-	-			
3	Replacement cost new analysis: Amounts		\$ 71,978,681	\$ 66,878,943	\$ 4,382,381	\$ 660,652	\$ 0	\$ 56,705
4	Ratios		<u>100.0000%</u>	<u>92.9149%</u>	<u>6.0884%</u>	<u>0.9178%</u>	<u>0.0000%</u>	<u>0.0788%</u>
5	Allocated Among Customer Classes		<u>\$ 35,715,622</u>	<u>\$ 33,185,146</u>	<u>\$ 2,174,525</u>	<u>\$ 327,814</u>	<u>\$ 0</u>	<u>\$ 28,137</u>
6	Meters							
7	Test Period Net Original Cost	381	\$ 6,771,952					
8	Replacement cost new analysis: Amounts		\$ 22,959,532	\$ 18,562,287	\$ 3,291,849	\$ 951,432	\$ 0	\$ 153,964
9	Ratios		<u>100.0000%</u>	<u>80.8478%</u>	<u>14.3376%</u>	<u>4.1440%</u>	<u>0.0000%</u>	<u>0.6706%</u>
10	Allocated Among Customer Classes		<u>\$ 6,771,952</u>	<u>\$ 5,474,977</u>	<u>\$ 970,936</u>	<u>\$ 280,626</u>	<u>\$ 0</u>	<u>\$ 45,412</u>
11	Meter Installations							
12	Test Period Net Original Cost	382	11,024,442					
13	Replacement cost new analysis: Amounts		\$ 17,754,547	\$ 14,586,368	\$ 2,501,440	\$ 548,646	\$ 0	\$ 118,093
14	Ratios		<u>100.0000%</u>	<u>82.1557%</u>	<u>14.0890%</u>	<u>3.0902%</u>	<u>0.0000%</u>	<u>0.6651%</u>
15	Allocated Among Customer Classes		<u>\$ 11,024,442</u>	<u>\$ 9,057,205</u>	<u>\$ 1,553,235</u>	<u>\$ 340,674</u>	<u>\$ 0</u>	<u>\$ 73,328</u>
16	House Regulators							
17	Test Period Net Original Cost	383 & 385	3,656,510					
18	Replacement cost new analysis: Amounts		\$ 7,781,315	\$ 5,457,458	\$ 1,365,465	\$ 806,422	\$ 0	\$ 151,970
19	Ratios		<u>100.0000%</u>	<u>70.1354%</u>	<u>17.5480%</u>	<u>10.3636%</u>	<u>0.0000%</u>	<u>1.9530%</u>
20	Allocated Among Customer Classes		<u>\$ 3,656,510</u>	<u>\$ 2,564,509</u>	<u>\$ 641,644</u>	<u>\$ 378,945</u>	<u>\$ 0</u>	<u>\$ 71,412</u>

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation & Assignment of Downstream Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales			
					Small	Large	Contract	Transport
21	Service Lines							
22	Total Allocated Among Customer Classes	\$	35,715,622	\$ 33,185,146	\$ 2,174,525	\$ 327,814	\$ 0	\$ 28,137
23	Connectivity Ratio		97.9207%	99.8656%	80.2693%	25.1804%	0.0000%	15.7889%
24	Connectivity Costs		<u>34,973,002</u>	<u>33,140,539</u>	<u>1,745,476</u>	<u>82,545</u>	<u>0</u>	<u>4,443</u>
25	Capacity Cost	\$	<u>742,620</u>	<u>44,607</u>	<u>429,049</u>	<u>245,269</u>	<u>0</u>	<u>23,694</u>
26	Meters							
27	Total Allocated Among Customer Classes	\$	6,771,952	\$ 5,474,977	\$ 970,936	\$ 280,626	\$ 0	\$ 45,412
28	Connectivity Ratio		61.7986%	72.4330%	21.5121%	3.5198%	0.0000%	1.1706%
29	Connectivity Costs		<u>4,184,969</u>	<u>3,965,691</u>	<u>208,869</u>	<u>9,878</u>	<u>0</u>	<u>532</u>
30	Capacity Cost	\$	<u>2,586,983</u>	<u>1,509,286</u>	<u>762,068</u>	<u>270,749</u>	<u>0</u>	<u>44,880</u>
31	Meter Installations							
32	Total Allocated Among Customer Classes	\$	11,024,442	\$ 9,057,205	\$ 1,553,235	\$ 340,674	\$ 0	\$ 73,328
33	Connectivity Ratio		84.1767%	97.0915%	29.8190%	6.4293%	0.0000%	1.6076%
34	Connectivity Costs		<u>9,280,012</u>	<u>8,793,772</u>	<u>463,158</u>	<u>21,903</u>	<u>0</u>	<u>1,179</u>
35	Capacity Cost	\$	<u>1,744,430</u>	<u>263,433</u>	<u>1,090,076</u>	<u>318,771</u>	<u>0</u>	<u>72,149</u>
36	House Regulators							
37	Total Allocated Among Customer Classes	\$	3,656,510	\$ 2,564,509	\$ 641,644	\$ 378,945	\$ 0	\$ 71,412
38	Connectivity Ratio		49.4903%	66.8667%	14.0758%	1.1271%	0.0000%	0.3219%
39	Connectivity Costs		<u>1,809,619</u>	<u>1,714,801</u>	<u>90,317</u>	<u>4,271</u>	<u>0</u>	<u>230</u>
40	Capacity Cost	\$	<u>1,846,891</u>	<u>849,707</u>	<u>551,328</u>	<u>374,674</u>	<u>0</u>	<u>71,182</u>
41	Total Service Lines, Meters, Meter Installation, House Regulators							
42	Total Allocated Among Customer Classes	\$	57,168,526	\$ 50,281,837	\$ 5,340,341	\$ 1,328,059	\$ 0	\$ 218,289
43	Connectivity Ratio		87.8938%	94.6958%	46.9599%	8.9301%	0.0000%	2.9240%
44	Connectivity Costs		<u>50,247,602</u>	<u>47,614,804</u>	<u>2,507,820</u>	<u>118,596</u>	<u>0</u>	<u>6,383</u>
45	Capacity Cost	\$	<u>6,920,924</u>	<u>2,667,033</u>	<u>2,832,521</u>	<u>1,209,463</u>	<u>0</u>	<u>211,906</u>

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
No.	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales		Contract	Transport
					Small	Large		
1	Total Central and Downstream Plant Allocated or Assigned Among Customer Classes							
2	Central Distribution System-Customer		\$ 30,383,063	\$ 28,791,096	\$ 1,516,395	\$ 71,711	\$ -	\$ 3,859
3	Central Distribution System-Capacity		10,644,690	8,575,362	849,446	905,863	-	314,018
4	Central Distribution System		41,027,753	37,366,459	2,365,842	977,574	-	317,878
5	Downstream Distribution Lateral Systems-Customer		50,247,602	47,614,804	2,507,820	118,596	0	6,383
6	Downstream Distribution Lateral Systems-Capacity		6,920,924	2,667,033	2,832,521	1,209,463	0	211,906
7	Downstream Distribution Lateral Systems		57,168,526	50,281,837	5,340,341	1,328,059	0	218,289
8	Total Central & Downstream-Customer		80,630,665	76,405,900	4,024,215	190,308	0	10,242
9	Total Central & Downstream-Capacity		17,565,614	11,242,396	3,681,967	2,115,326	0	525,925
10	Total Central & Downstream		\$ 98,196,279	\$ 87,648,296	\$ 7,706,182	\$ 2,305,634	\$ 0	\$ 536,167
11	Ratios-Customer		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
12	Ratios-Capacity		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
13	Ratios		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
14	Auxiliary Plant Allocated Among Customer Classes							
15	Franchise and Consents-Customer	302	344	326	17	1	0	0
16	Franchise and Consents-Capacity	302	75	48	16	9	0	2
17	Franchise and Consents-Total	302	419	374	33	10	0	2
18	Miscellaneous intangible plant-Customer	303	1,740,898	1,649,681	86,887	4,109	0	221
19	Miscellaneous intangible plant-Capacity	303	379,259	242,735	79,497	45,672	0	11,355
20	Miscellaneous intangible plant-Total	303	2,120,157	1,892,415	166,384	49,781	0	11,576
21	Other equipment-Customer	386 & 387	226,426	214,562	11,301	534	0	29
22	Other equipment-Capacity	386 & 387	49,327	31,571	10,340	5,940	0	1,477
23	Other equipment-Total	386 & 387	\$ 275,753	\$ 246,132	\$ 21,640	\$ 6,475	\$ 0	\$ 1,506

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
No.	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales		Contract	Transport
					Small	Large		
24	Land & land rights-Customer	389	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	Land & land rights-Capacity	389	-	-	-	-	-	-
26	Land & land rights-Total	389	-	-	-	-	-	-
27	Structures and improvements-Customer	390	62,534	59,257	3,121	148	0	8
28	Structures and improvements-Capacity	390	13,623	8,719	2,856	1,641	0	408
29	Structures and improvements-Total	390	76,157	67,976	5,977	1,788	0	416
30	Office furniture and equipment-Customer	391	52,826	50,058	2,636	125	0	7
31	Office furniture and equipment-Capacity	391	11,508	7,366	2,412	1,386	0	345
32	Office furniture and equipment-Total	391	64,334	57,423	5,049	1,511	0	351
33	Transportation equipment-Customer	392	1,282,873	1,215,655	64,027	3,028	0	163
34	Transportation equipment-Capacity	392	279,477	178,872	58,582	33,656	0	8,368
35	Transportation equipment-Total	392	1,562,350	1,394,527	122,609	36,684	0	8,531
36	Stores equipment-Customer	393	-	-	-	-	-	-
37	Stores equipment-Capacity	393	-	-	-	-	-	-
38	Stores equipment-Total	393	-	-	-	-	-	-
39	Tool, shop and garage equipment-Customer	394	191,656	181,614	9,565	452	0	24
40	Tool, shop and garage equipment-Capacity	394	41,753	26,723	8,752	5,028	0	1,250
41	Tool, shop and garage equipment-Total	394	233,409	208,337	18,317	5,480	0	1,274
42	Laboratory Equipment-Customer	395	-	-	-	-	-	-
43	Laboratory Equipment-Capacity	395	-	-	-	-	-	-
44	Laboratory Equipment-Total	395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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FINAL ORDER - Texas Coast Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
No.	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales		Contract	Transport
					Small	Large		
45	Power operated equipment-Customer	396	\$ 411,460	\$ 389,901	\$ 20,536	\$ 971	\$ 0	\$ 52
46	Power operated equipment-Capacity	396	89,638	57,370	18,789	10,795	0	2,684
47	Power operated equipment-Total	396	501,098	447,271	39,325	11,766	0	2,736
48	Communication equipment-Customer	397	551,083	522,208	27,504	1,301	0	70
49	Communication equipment-Customer	397	120,055	76,838	25,165	14,458	0	3,595
50	Communication equipment-Total	397	671,138	599,046	52,669	15,758	0	3,665
51	Miscellaneous equipment-Customer	398	43,812	41,516	2,187	103	0	6
52	Miscellaneous equipment-Capacity	398	9,544	6,109	2,001	1,149	0	286
53	Miscellaneous equipment-Total	398	53,356	47,625	4,187	1,253	0	291
54	Work in Progress-Customer	Var	285,811	270,836	14,265	675	0	36
55	Work in Progress-Capacity	Var	62,265	39,851	13,051	7,498	0	1,864
56	Work in Progress-Total	Var	348,076	310,687	27,316	8,173	0	1,901
57	Subtotal Auxiliary Plant-Customer		4,849,722	4,595,613	242,046	11,447	0	616
58	Subtotal Auxiliary Plant-Capacity		1,056,525	676,200	221,461	127,231	0	31,633
59	Subtotal Auxiliary Plant-Total		5,906,247	5,271,814	463,507	138,678	0	32,249
60								
61	Total Distribution Plant by Customer Class-Customer		\$ 85,480,387	\$ 81,001,513	\$ 4,266,261	\$ 201,754	\$ 0	\$ 10,858
62	Total Distribution Plant by Customer Class-Capacity		18,622,139	11,918,596	3,903,428	2,242,557	0	557,558
63	Total Distribution Plant by Customer Class		\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ 0	\$ 568,416
64	Ratios-Customer		82.112%	77.809%	4.098%	0.194%	0.000%	0.010%
65	Ratios-Capacity		17.888%	11.449%	3.750%	2.154%	0.000%	0.536%
66	Overall Ratios		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation of Auxiliary Distribution Plant Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
No.	Particulars	Account No.	Total	Residential	Commercial and Industrial Sales		Contract	Transport
67	<u>Allocation Data-Amounts</u>							
68	Central Distribution System-Customer		\$ 30,383,063	\$ 28,791,096	\$ 1,516,395	\$ 71,711	\$ -	\$ 3,859
69	Downstream Distribution Lateral Systems-Customer		50,247,602	47,614,804	2,507,820	118,596	0	6,383
70	Subtotal Direct Plant-Customer		80,630,665	76,405,900	4,024,215	190,308	0	10,242
71	<u>Allocation Data-Ratios</u>							
72	Initial Distribution System-Customer		37.6818%	37.6818%	37.6818%	37.6818%	0.0000%	37.6818%
73	Secondary Distribution Lateral Systems-Customer		62.3182%	62.3182%	62.3182%	62.3182%	100.0000%	62.3182%
74	Subtotal Direct Plant-Customer		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
75								
76	Auxiliary Plant-Customer-Central		1,827,229	1,731,708	91,207	4,313	-	232
77	Auxiliary Plant-Customer-Downstream		3,021,877	2,863,905	150,839	7,133	0	384
78	Total Auxiliary Plant-Customer		4,849,722	4,595,613	242,046	11,447	0	616
79								
80	Customer-Related Total Plant-Amounts							
81	Central Distribution System-Customer		\$ 32,210,292	\$ 30,522,805	\$ 1,607,603	\$ 76,025	\$ -	\$ 4,092
82	Downstream Distribution Lateral Systems-Customer		53,269,479	50,478,708	2,658,658	125,730	0	6,767
83	Total Customer Plant		85,479,771	81,001,513	4,266,261	201,754	0	10,858
84								
85	Customer-Related Total Plant-Ratios							
86	Central Distribution System-Customer		37.6818%	37.6818%	37.6818%	37.6818%	0.0000%	37.6818%
87	Downstream Distribution Lateral Systems-Customer		62.3182%	62.3182%	62.3182%	62.3182%	100.0000%	62.3182%
88	Total Customer Plant		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

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CenterPoint Energy
FINAL ORDER - Texas Coast 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.	\$ 419,149	SFE	Composite - of subsidiary field expenses supervised or engineered.
3	871	Distribution load dispatching.	\$ 112,063	Central	Central, pressurized, measured, regulated, flow-dispatched system.
4	874	Mains and services.	\$ 2,254,778	M&S	Composite of Main and Service Plant.
5	875	Measuring and regulating station--General.	\$ 6,051	Central	Central, pressurized, measured, regulated, flow-dispatched system.
6	876	Measuring and regulating station--Industrial	\$ 17,950	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.	\$ 2,745,118	SLSP	Composite of End-use meters, regulators, and meter installation.
9	879	Customer installations.	\$ 33,104	CLC	Number of customer locations by customer class.
10	880	Other.	\$ 1,394,324	SFE	Composite - of subsidiary field expenses supervised or engineered.
11	881	Rents.	\$ 163,604	SFE	Composite - of subsidiary field expenses supervised or engineered.
12		Subtotal Distribution Operation Expenses	<u>\$ 7,146,141</u>		
13		DISTRIBUTION MAINTENANCE EXPENSES			
14	885	Supervision and engineering.	\$ 384,037	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.	\$ 1,374,370	Central	Central, pressurized, measured, regulated, flow-dispatched system.
17	889	Measuring & regulating station equipment--General.	\$ 122,881	Central	Central, pressurized, measured, regulated, flow-dispatched system.
18	890	Measuring & regulating station equipment--Industrial.	\$ 107,484	Central	Central, pressurized, measured, regulated, flow-dispatched system.
19	891	Measuring & regulating station equipment--City gates.	\$ 17,291	Central	Central, pressurized, measured, regulated, flow-dispatched system.
20	892	Services.	\$ 1,187,392	SERVICES	Investment in Services
21	893	Meters and house regulators.	\$ 267,206	SLSP	Composite of End-use meters, regulators, and meter installation.
22	894	Other equipment.	\$ 224,408	SFE	Composite - of subsidiary field expenses supervised or engineered.
23		Subtotal Distribution Maintenance Expenses	<u>\$ 3,685,069</u>		

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Account	Column (B)	(C)	(D)	(E)
No.	No.	Particulars	Amount	Nickname.	Method
24	CUSTOMER ACCOUNTS EXPENSES				
25	901	Supervision.	\$ 154,007	CLC	Number of customer locations by customer class.
26	902	Meter reading expense.	\$ 1,459,912	IWCLC	Investment-weighted number of customer locations by customer class.
27	903	Customer records and collection expense.	\$ 5,544,604	IWCLC	Investment-weighted number of customer locations by customer class.
28	904	Uncollectible accounts.	\$ 651,045	IWCLC	Investment-weighted number of customer locations by customer class.
29	905	Miscellaneous customer accounts expenses	\$ 97,273	CLC	Number of customer locations by customer class.
30		Subtotal Customer Accounts Expense	\$ 7,906,841		
31	CUSTOMER SERVICE AND INFORMATIONAL EXPENSES				
32	907	Supervision	\$ -	IWCLC	Investment-weighted number of customer locations by customer class.
33	908	Customer assistance expenses	-	IWCLC	Investment-weighted number of customer locations by customer class.
34	909	Informational and instructional advertising expense	\$ 27,528	CLC	Investment-weighted number of customer locations by customer class.
35	910	Miscellaneous customer service and information expense	\$ 37,515	CLC	Investment-weighted number of customer locations by customer class.
36		Subtotal Customer Service and Informational Expenses	\$ 65,043		
37	SALES EXPENSE				
38	911	Supervision	\$ 39,857	CLC	Investment-weighted number of customer locations by customer class.
39	912	Demonstrating and selling expense	\$ 5,359	CLC	Investment-weighted number of customer locations by customer class.
40	913	Advertising expense	\$ 1,070	CLC	Investment-weighted number of customer locations by customer class.
41	916	Miscellaneous sales promotion expense.	\$ 10,718	CLC	Investment-weighted number of customer locations by customer class.
42		Subtotal Sales Expense	\$ 57,004		

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Account No.	Column (B) Particulars	(C) Amount	(D) Nickname	(E) Method
43		ADMINISTRATIVE AND GENERAL EXPENSES			
44	920	Administrative and general salaries.	\$ 378,670	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
45	921	Office supplies and expenses.	\$ 249,599	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
46	923	Outside services employed.	\$ 43,943	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
47	924	Property insurance.	\$ 16,251	TDP	Total Distribution Plant
48	925	Injuries and damages.	\$ 856,217	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
49	926	Employee pensions and benefits.	\$ 2,168,337	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
50	928	Regulatory commission expense.	\$ -	CLC	Investment-weighted number of customer locations by customer class.
51	930.1	General advertising expenses.	\$ 80,854	CLC	Investment-weighted number of customer locations by customer class.
52	930.2	Miscellaneous general expenses.	\$ 4,414,415	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
53	931	Rents	\$ 231,629	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
54	932	Maintenance of general plant.	\$ 299,346	O&M+CA+MKT	Administrated activities / costs = O&M, Cust. Accounts & Sales.
55		Subtotal Administrative & General Expenses	\$ 8,739,261		
56					
57		Total Operating & Maintenance Expenses	\$ 27,599,359		

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F) Commercial and Industrial Sales	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Small	Large	Contract	Transport
1		Core Distribution Plant-Related Expenses							
2		Allocation Data - Central Distribution Plant Accounts -							
3		Central Distribution Plant Allocated to Customer Classes-Amounts		\$ 41,027,753	\$	\$	\$	\$	\$
4		Central Distribution Plant Allocated to Customer Classes-Ratios		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%
5								317,878	
6	886	Structures & Improvements-Customer	74.05%	-	-	-	-	-	-
7	886	Structures & Improvements-Capacity	25.95%	-	-	-	-	-	-
8	886	Structures & Improvements-Total	100.00%	37,366,459	2,365,842	977,574	-	-	-
9	887	Mains-Customer	74.05%	1,017,788	926,961	58,690	24,251	-	7,886
10	887	Mains-Capacity	25.95%	356,582	324,760	20,562	8,496	-	2,763
11	887	Mains-Total	100.00%	1,374,370	1,251,722	79,252	32,747	-	10,648
12	871	Distribution load dispatching-Customer	74.05%	82,988	75,582	4,785	1,977	-	643
13	871	Distribution load dispatching-Capacity	25.95%	29,075	26,480	1,677	693	-	225
14	871	Distribution load dispatching-Total	100.00%	112,063	102,063	6,462	2,670	-	868
15	875	Measuring and regulating station--General-Customer	74.05%	4,481	4,081	258	107	-	35
16	875	Measuring and regulating station--General-Capacity	25.95%	1,570	1,430	91	37	-	12
17	875	Measuring and regulating station--General-Total	100.00%	6,051	5,511	349	144	-	47
18	876	Measuring and regulating station--Industrial-Customer	74.05%	13,293	12,107	767	317	-	103
19	876	Measuring and regulating station--Industrial-Capacity	25.95%	4,657	4,242	269	111	-	36
20	876	Measuring and regulating station--Industrial-Total	100.00%	17,950	16,348	1,035	428	-	139
21	877	Measuring and regulating station--City gates-Customer	74.05%	-	-	-	-	-	-
22	877	Measuring and regulating station--City gates-Capacity	25.95%	-	-	-	-	-	-
23	877	Measuring and regulating station--City gates-Total	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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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
24	889	Measuring & regulating station equipment--General-Customer	74.05%	\$ 90,999	\$ 82,879	\$ 5,247	\$ 2,168	\$ -	\$ 705
25	889	Measuring & regulating station equipment--General-Capacity	25.95%	31,882	29,036	1,838	760	-	247
26	889	Measuring & regulating station equipment--General-Total	100.00%	122,881	111,915	7,086	2,928	-	952
27	890	Measuring & regulating station equipment--Industrial-Customer	74.05%	79,597	72,494	4,590	1,897	-	617
28	890	Measuring & regulating station equipment--Industrial-Capacity	25.95%	27,887	25,398	1,608	664	-	216
29	890	Measuring & regulating station equipment--Industrial-Total	100.00%	107,484	97,892	6,198	2,561	-	833
30	891	Measuring & regulating station equipment--City gates-Customer	74.05%	12,805	11,662	738	305	-	99
31	891	Measuring & regulating station equipment--City gates-Capacity	25.95%	4,486	4,086	259	107	-	35
32	891	Measuring & regulating station equipment--City gates-Total	100.00%	17,291	15,748	997	412	-	134
33	VAR	Total Central Distribution Operating Expenses-Customer	74.05%	1,301,952	1,185,766	75,076	31,022	-	10,087
34	VAR	Total Central Distribution Operating Expenses-Capacity	25.95%	456,138	415,433	26,303	10,868	-	3,534
35	VAR	Central Distribution O&M Expenses-Total	100.00%	\$ 1,758,090	\$ 1,601,199	\$ 101,379	\$ 41,890	\$ -	\$ 13,621
36									
37									
38		Mains and Services Line-Related Expenses							
39		Allocation Data - Mains and Services Accounts							
40		Mains-Customer		\$ 28,618,505	\$ 27,118,996	\$ 1,428,328	\$ 67,547	\$ -	\$ 3,635
41		Mains-Capacity		10,026,479	8,077,331	800,113	853,253	-	295,781
42		Mains-Total		\$ 38,644,984	\$ 35,196,327	\$ 2,228,441	\$ 920,800	\$ -	\$ 299,416
43		Services-Customer		34,973,002	33,140,539	1,745,476	82,545	0	4,443
44		Services-Capacity		742,620	44,607	429,049	245,269	0	23,694
45		Services-Total		35,715,622	33,185,146	2,174,525	327,814	0	28,137
46		Subtotal Mains & Services-Customer		63,591,508	60,259,535	3,173,804	150,091	0	8,078
47		Subtotal Mains & Services-Capacity		10,769,098	8,121,938	1,229,162	1,098,522	0	319,475
		Subtotal Mains & Services-Total		\$ 74,360,606	\$ 68,381,473	\$ 4,402,966	\$ 1,248,614	\$ 0	\$ 327,553

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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
48		Mains & Services Composite Ratios-Customer		85.52%	81.04%	4.27%	0.20%	0.00%	0.01%
49		Mains & Services Composite Ratios-Capacity		14.48%	10.92%	1.65%	1.48%	0.00%	0.43%
50		Mains & Services Composite Ratios-Total		100.0000%	91.9593%	5.9211%	1.6791%	0.0000%	0.4405%
51		<u>Mains and Service Lines-Related Expenses</u>							
52	874	Mains and services-Customer		1,928,235	1,827,202	96,237	4,551	0	245
53	874	Mains and services-Capacity		326,543	246,275	37,271	33,310	0	9,687
54	874	Mains and services-Total		\$ 2,254,778	\$ 2,073,477	\$ 133,508	\$ 37,861	\$ 0	\$ 9,932
55									
56		Service Lines-Related Expenses							
57		<u>Allocation Data - Service Lines</u>							
58		Services-Customer		34,973,002	33,140,539	1,745,476	82,545	0	4,443
59		Services-Capacity		742,620	44,607	429,049	245,269	0	23,694
60		Services-Total		35,715,622	33,185,146	2,174,525	327,814	0	28,137
61		Services-Customer		97.921%	92.790%	4.887%	0.231%	0.000%	0.012%
62		Services-Capacity		2.079%	0.125%	1.201%	0.687%	0.000%	0.066%
63		Services-Total		100.000%	92.915%	6.088%	0.918%	0.000%	0.079%
64	892	Services-Customer		1,162,703	1,101,781	58,030	2,744	0	148
65	892	Services-Capacity		24,689	1,483	14,264	8,154	0	788
66	892	Services-Total		\$ 1,187,392	\$ 1,103,264	\$ 72,294	\$ 10,898	\$ 0	\$ 935
67									
68		Meter, Meter Installation & Regulator-Related Expenses							
69		<u>Allocation Data - Meters, Meter Installations & Regulators</u>							
70		Meters-Customer		\$ 4,184,969	\$ 3,965,691	\$ 208,869	\$ 9,878	\$ 0	\$ 532
71		Meters-Capacity		2,586,983	1,509,286	762,068	270,749	0	44,880

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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
72		Meters-Total		\$ 6,771,952	\$ 5,474,977	\$ 970,936	\$ 280,626	\$ 0	\$ 45,412
73		Meter Installations-Customer		9,280,012	8,793,772	463,158	21,903	0	1,179
74		Meter Installations-Capacity		1,744,430	263,433	1,090,076	318,771	0	72,149
75		Meter Installations-Total		11,024,442	9,057,205	1,553,235	340,674	0	73,328
76		Regulators-Customer		1,809,619	1,714,801	90,317	4,271	0	230
77		Regulators-Capacity		1,846,891	849,707	551,328	374,674	0	71,182
78		Regulators-Total		3,656,510	2,564,509	641,644	378,945	0	71,412
79		Subtotal Meters & Regulators-Customer		15,274,600	14,474,264	762,344	36,052	0	1,940
80		Subtotal Meters & Regulators-Capacity		6,178,304	2,622,426	2,403,472	964,194	0	188,212
81		Subtotal Meters & Regulators-Total		21,452,904	17,096,691	3,165,815	1,000,246	0	190,152
82		Meters & Regulators Customer Ratios		71.2006%	67.4700%	3.5536%	0.1681%	0.0000%	0.0090%
83		Meters & Regulators Capacity Ratios		28.7994%	12.2241%	11.2035%	4.4945%	0.0000%	0.8773%
84		Meters & Regulators Composite Ratios		100.0000%	79.6941%	14.7570%	4.6625%	0.0000%	0.8864%
85		Meter, Meter Installation & Regulator-Related Expenses							
86	878	Operation of Meter and House Regulators-Customer		1,954,541	1,852,130	97,550	4,613	0	248
87	878	Operation of Meter and House Regulators-Capacity		790,577	335,566	307,549	123,378	0	24,084
88	878	Operation of Meter and House Regulators-Total		2,745,118	2,187,696	405,098	127,992	0	24,332
89	893	Maintenance of Meter and House Regulators-Customer		190,252	180,284	9,495	449	0	24
90	893	Maintenance of Meter and House Regulators-Capacity		76,954	32,664	29,936	12,009	0	2,344
91	893	Maintenance of Meter and House Regulators-Total		267,206	212,947	39,432	12,459	0	2,368
92									
93		Total Distribution Plant-Related Expense							
94		Allocation Data -Total Distribution Plant-Customer		85,480,387	81,001,513	4,266,261	201,754	0	10,858
95		Allocation Data -Total Distribution Plant-Capacity		18,622,139	11,918,596	3,903,428	2,242,557	0	557,558
96		Allocation Data -Total Distribution Plant		\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ 0	\$ 568,416

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Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F)	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Commercial and Industrial Sales			
						Small	Large	Contract	Transport
97		Customer Ratios		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
98		Capacity Ratios		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
99		Overall Ratios		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
100	924	Property insurance-Customer		\$ 13,344	\$ 12,645	\$ 666	\$ 31	\$ 0	\$ 2
101	924	Property insurance-Capacity		2,907	1,861	609	350	0	87
102	924	Property insurance-Total		\$ 16,251	\$ 14,505	\$ 1,275	\$ 382	\$ 0	\$ 89
103		Customer-Related Expenses							
104		Allocation Data -Investment-weighted Number of Customer Locations				2	11	-	46
105		Amounts		259,086	231,256	20,332	6,083		
106		Ratios		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
107	903	Customer records and collection expense.		5,544,604	4,949,017	435,126	130,186	-	30,274
108		Allocation Data -Number of Customer Locations						1,415	
109		Amounts		244,043	231,256	12,180	576		
110		Ratios		100.0000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
111	879	Customer installations.		\$ 33,104	\$ 31,369	\$ 1,652	\$ 78	\$ -	\$ 4
112	901	Supervision.		154,007	145,938	7,686	363	-	20
113	902	Meter reading expense.		1,459,912	1,303,092	114,570	34,279	31	7,971
114	904	Uncollectible accounts.		651,045	581,111	51,092	15,286	-	3,555
115	905	Miscellaneous customer accounts expenses		97,273	92,176	4,855	230	-	12
116	907	Supervision		-	-	-	-	-	-
117	908	Customer assistance expense		-	-	-	-	-	-
118	909	Informational and instructional advertising expense		27,528	26,086	1,374	65	-	3
119	910	Miscellaneous customer service expense		37,515	35,549	1,872	89	-	5
120	911	Supervision		39,857	37,769	1,989	94	-	5
121	912	Demonstrating and selling expenses		5,359	5,078	267	13	-	1

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Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F)	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
						Small	Large		
122	913	Advertising expense		1,070	1,014	53	3	-	0
123	916	Miscellaneous sales promotion expense.		10,718	10,156	535	25	-	1
124	928	Regulatory commission expense.		-	-	-	-	-	-
125	930.1	General advertising expenses.		80,854	76,618	4,035	191	-	10
126	VAR	Total Customer-Related Expenses		\$ 8,142,846	\$ 7,294,974	\$ 625,108	\$ 180,902	\$ -	\$ 41,862
124									
125									
126		<u>Allocation Data - Supervised Field Expenses</u>							
127	871	Distribution load dispatching-Customer		\$ 82,988	\$ 75,582	\$ 4,785	\$ 1,977	\$ -	\$ 643
128	871	Distribution load dispatching-Capacity		29,075	26,480	1,677	693	-	225
129	871	Distribution load dispatching-Total		112,063	102,063	6,462	2,670	-	868
130	874	Mains and services-Customer		1,928,235	1,827,202	96,237	4,551	0	245
131	874	Mains and services-Capacity		326,543	246,275	37,271	33,310	0	9,687
132	874	Mains and services-Total		2,254,778	2,073,477	133,508	37,861	0	9,932
133	875	Measuring and regulating station--General-Customer		4,481	4,081	258	107	-	35
134	875	Measuring and regulating station--General-Capacity		1,570	1,430	91	37	-	12
135	875	Measuring and regulating station--General-Total		6,051	5,511	349	144	-	47
136	876	Measuring and regulating station--Industrial-Customer		13,293	12,107	767	317	-	103
137	876	Measuring and regulating station--Industrial-Capacity		4,657	4,242	269	111	-	36
138	876	Measuring and regulating station--Industrial-Total		17,950	16,348	1,035	428	-	139
139	877	Measuring and regulating station--City gates-Customer		-	-	-	-	-	-
140	877	Measuring and regulating station--City gates-Capacity		-	-	-	-	-	-
141	877	Measuring and regulating station--City gates-Total		-	-	-	-	-	-

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Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F)	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
						Small	Large		
142	878	Operation of Meter and House Regulators-Customer		1,954,541	1,852,130	97,550	4,613	0	248
143	878	Operation of Meter and House Regulators-Capacity		790,577	335,566	307,549	123,378	0	24,084
144	878	Operation of Meter and House Regulators-Total		2,745,118	2,187,696	405,098	127,992	0	24,332
145	879	Customer Installations-Customer		33,104	31,369	1,652	78	-	4
146	879	Customer Installations-Capacity		-	-	-	-	-	-
147	879	Customer Installations-Total		33,104	31,369	1,652	78	-	4
148	886	Structures & Improvements-Customer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
149	886	Structures & Improvements-Capacity		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
150	886	Structures & Improvements-Total		-	-	-	-	-	-
151	887	Mains-Customer		1,017,788	926,961	58,690	24,251	-	7,886
152	887	Mains-Capacity		356,582	324,760	20,562	8,496	-	2,763
153	887	Mains-Total		1,374,370	1,251,722	79,252	32,747	-	10,648
154	889	Measuring & regulating station equipment--General-Customer		90,999	82,879	5,247	2,168	-	705
155	889	Measuring & regulating station equipment--General-Capacity		31,882	29,036	1,838	760	-	247
156	889	Measuring & regulating station equipment--General-Total		122,881	111,915	7,086	2,928	-	952
157	890	Measuring & regulating station equipment--Industrial-Customer		79,597	72,494	4,590	1,897	-	617
158	890	Measuring & regulating station equipment--Industrial-Capacity		27,887	25,398	1,608	664	-	216
159	890	Measuring & regulating station equipment--Industrial-Total		107,484	97,892	6,198	2,561	-	833
160	891	Measuring & regulating station equipment--City gates-Customer		12,805	11,662	738	305	-	99
161	891	Measuring & regulating station equipment--City gates-Capacity		4,486	4,086	259	107	-	35
162	891	Measuring & regulating station equipment--City gates-Total		\$ 17,291	\$ 15,748	\$ 997	\$ 412	\$ -	\$ 134

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Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F)	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
						Small	Large		
163	892	Services-Customer		\$ 1,162,703	\$ 1,101,781	\$ 58,030	\$ 2,744	\$ 0	\$ 148
164	892	Services-Capacity		24,689	1,483	14,264	8,154	0	788
165	892	Services-Total		1,187,392	1,103,264	72,294	10,898	0	935
166	893	Maintenance of Meter and House Regulators-Customer		190,252	180,284	9,495	449	0	24
167	893	Maintenance of Meter and House Regulators-Capacity		76,954	32,664	29,936	12,009	0	2,344
168	893	Maintenance of Meter and House Regulators-Total		267,206	212,947	39,432	12,459	0	2,368
169		Total Allocated Supervised Field Expenses-Customer		6,570,787	6,178,533	338,040	43,458	0	10,757
170		Total Allocated Supervised Field Expenses-Capacity		1,674,901	1,031,421	415,323	187,720	0	40,437
171		Total Allocated Supervised Field Expenses-Total		8,245,688	7,209,954	753,363	231,178	0	51,194
172		Customer Ratios		79.6876%	74.9305%	4.0996%	0.5270%	0.0000%	0.1305%
173		Capacity Ratios		20.3124%	12.5086%	5.0369%	2.2766%	0.0000%	0.4904%
174		Composite Ratios		100.0000%	87.4391%	9.1364%	2.8036%	0.0000%	0.6209%
175		Supervisory, Engineering & Associated Expenses							
176	870	Operation supervision and engineering-Customer		334,010	314,070	17,183	2,209	0	547
177	870	Operation supervision and engineering-Capacity		85,139	52,430	21,112	9,542	0	2,056
178	870	Operation supervision and engineering-Total		419,149	366,500	38,295	11,751	0	2,602
179	880	Other-Customer		1,111,103	1,044,774	57,162	7,349	0	1,819
180	880	Other-Capacity		283,221	174,410	70,230	31,743	0	6,838
181	880	Other-Total		1,394,324	1,219,184	127,392	39,092	0	8,657
182	881	Rents-Customer		130,372	122,589	6,707	862	0	213
183	881	Rents-Capacity		33,232	20,465	8,240	3,725	0	802
184	881	Rents-Total		\$ 163,604	\$ 143,054	\$ 14,948	\$ 4,587	\$ 0	\$ 1,016
185	885	Supervision and engineering-Customer		\$ 306,030	\$ 287,761	\$ 15,744	\$ 2,024	\$ 0	\$ 501
186	885	Supervision and engineering-Capacity		78,007	48,038	19,343	8,743	0	1,883
187	885	Supervision and engineering-Total		384,037	335,798	35,087	10,767	0	2,384

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Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F)	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
						Small	Large		
188	894	Other equipment-Customer		178,825	168,150	9,200	1,183	0	293
189	894	Other equipment-Capacity		45,583	28,070	11,303	5,109	0	1,100
190	894	Other equipment-Total		224,408	196,220	20,503	6,292	0	1,393
191	VAR	Total Supervisory Field Expenses-Customer		2,060,339	1,937,344	105,996	13,627	0	3,373
192	VAR	Total Supervisory Field Expenses-Capacity		525,183	323,413	130,229	58,862	0	12,679
193	VAR	Total Supervisory Field Expenses-Total		2,585,522	2,260,757	236,225	72,488	0	16,052
194									
195		O&M, CA, MKT-Related Expenses							
196		Allocation Data - O&M+CA+MKT							
197	VAR	Total Central Distribution Operating Expenses-Customer		1,301,952	1,185,766	75,076	31,022	-	10,087
198	VAR	Total Central Distribution Operating Expenses-Capacity		456,138	415,433	26,303	10,868	-	3,534
199	VAR	Central Distribution O&M Expenses-Total		1,758,090	1,601,199	101,379	41,890	-	13,621
200	874	Mains and services-Customer		1,928,235	1,827,202	96,237	4,551	0	245
201	874	Mains and services-Capacity		326,543	246,275	37,271	33,310	0	9,687
202	874	Mains and services-Total		2,254,778	2,073,477	133,508	37,861	0	9,932
203	892	Services-Customer		1,162,703	1,101,781	58,030	2,744	0	148
204	892	Services-Capacity		24,689	1,483	14,264	8,154	0	788
205	892	Services-Total		1,187,392	1,103,264	72,294	10,898	0	935
206	878	Operation of Meter and House Regulators-Customer		1,954,541	1,852,130	97,550	4,613	0	248
207	878	Operation of Meter and House Regulators-Capacity		790,577	335,566	307,549	123,378	0	24,084
208	878	Operation of Meter and House Regulators-Total		2,745,118	2,187,696	405,098	127,992	0	24,332
209	893	Maintenance of Meter and House Regulators-Customer		190,252	180,284	9,495	449	0	24
210	893	Maintenance of Meter and House Regulators-Capacity		76,954	32,664	29,936	12,009	0	2,344
211	893	Maintenance of Meter and House Regulators-Total		\$ 267,206	\$ 212,947	\$ 39,432	\$ 12,459	\$ 0	\$ 2,368

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FINAL ORDER - Texas Coast Division
Operating & Maintenance Expenses- Allocation Among Customer Classes

Line	(A) Acc.	Column (B)	(C)	(D) Total	(E)	(F)	(G)	(H)	(I)
No.	No.	Particulars	Ratios	Amount	Residential	Commercial and Industrial Sales		Contract	Transport
						Small	Large		
212	924	Property insurance-Customer		\$ 13,344	\$ 12,645	\$ 666	\$ 31	\$ 0	\$ 2
213	924	Property insurance-Capacity		2,907	1,861	609	350	0	87
214	924	Property insurance-Total		16,251	14,505	1,275	382	0	89
215	VAR	Total Customer-Related Expenses-Customer		8,142,846	7,294,974	625,108	180,902	-	41,862
216	VAR	Total Customer-Related Expenses-Capacity		-	-	-	-	-	-
217	VAR	Total Customer-Related Expenses-Total		8,142,846	7,294,974	625,108	180,902	-	41,862
218	VAR	Total Supervisory Field Expenses-Customer		2,060,339	1,937,344	105,996	13,627	0	3,373
219	VAR	Total Supervisory Field Expenses-Capacity		525,183	323,413	130,229	58,862	0	12,679
220	VAR	Total Supervisory Field Expenses-Total		2,585,522	2,260,757	236,225	72,488	0	16,052
221		Allocation Data - O&M+CA+MKT -Customer		16,754,213	15,392,127	1,068,158	237,939	0	55,989
222		Allocation Data - O&M+CA+MKT -Capacity		2,202,990	1,356,694	546,161	246,932	0	53,203
223		Allocation Data - O&M+CA+MKT -Total		18,957,203	16,748,820	1,614,319	484,871	0	109,193
224		Ratios-Customer		88.3791%	81.1941%	5.6346%	1.2551%	0.0000%	0.2953%
225		Ratios-Capacity		11.6209%	7.1566%	2.8810%	1.3026%	0.0000%	0.2807%
226		Ratios-Total		100.0000%	88.3507%	8.5156%	2.5577%	0.0000%	0.5760%
227									
228	920	Administrative and general salaries-Customer		334,665	307,458	21,336	4,753	0	1,118
229	920	Administrative and general salaries-Capacity		44,005	27,100	10,910	4,932	0	1,063
230	920	Administrative and general salaries-Total		378,670	334,558	32,246	9,685	0	2,181
231	921	Office supplies and expenses-Customer		220,593	202,660	14,064	3,133	0	737
232	921	Office supplies and expenses-Capacity		29,006	17,863	7,191	3,251	0	700
233	921	Office supplies and expenses-Total		\$ 249,599	\$ 220,522	\$ 21,255	\$ 6,384	\$ 0	\$ 1,438
234	923	Outside services employed-Customer		\$ 38,836	\$ 35,679	\$ 2,476	\$ 552	\$ 0	\$ 130
235	923	Outside services employed-Capacity		5,107	3,145	1,266	572	0	123
236	923	Outside services employed-Total		43,943	38,824	3,742	1,124	0	253

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FINAL ORDER - Texas Coast Division

Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E) Commercial and Industrial Sales	(F)	(G)	(H)
No.	No.	Particulars	Amount	Residential	Small	Large	Contract	Transport
1		DISTRIBUTION OPERATION EXPENSES						
2	870	Operation supervision and engineering-Customer	\$ 334,010	\$ 314,070	\$ 17,183	\$ 2,209	\$ 0	\$ 547
3	870	Operation supervision and engineering-Capacity	85,139	52,430	21,112	9,542	0	2,056
4	870	Operation supervision and engineering-Total	419,149	366,500	38,295	11,751	0	2,602
5	871	Distribution load dispatching-Customer	82,988	75,582	4,785	1,977	-	643
6	871	Distribution load dispatching-Capacity	29,075	26,480	1,677	693	-	225
7	871	Distribution load dispatching-Total	112,063	102,063	6,462	2,670	-	868
8	874	Mains and services-Customer	1,928,235	1,827,202	96,237	4,551	0	245
9	874	Mains and services-Capacity	326,543	246,275	37,271	33,310	0	9,687
10	874	Mains and services-Total	2,254,778	2,073,477	133,508	37,861	0	9,932
11	875	Measuring and regulating station--General-Customer	4,481	4,081	258	107	-	35
12	875	Measuring and regulating station--General-Capacity	1,570	1,430	91	37	-	12
13	875	Measuring and regulating station--General-Total	6,051	5,511	349	144	-	47
14	876	Measuring and regulating station--Industrial-Customer	13,293	12,107	767	317	-	103
15	876	Measuring and regulating station--Industrial-Capacity	4,657	4,242	269	111	-	36
16	876	Measuring and regulating station--Industrial-Total	17,950	16,348	1,035	428	-	139
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	1,954,541	1,852,130	97,550	4,613	0	248
21	878	Meter and house regulator-Capacity	790,577	335,566	307,549	123,378	0	24,084
22	878	Meter and house regulator-Total	2,745,118	2,187,696	405,098	127,992	0	24,332
23	879	Customer installations-Customer	33,104	31,369	1,652	78	-	4
24	879	Customer installations-Capacity	-	-	-	-	-	-
25	879	Customer installations-Total	33,104	31,369	1,652	78	-	4
26	880	Other-Customer	1,111,103	1,044,774	57,162	7,349	0	1,819
27	880	Other-Capacity	283,221	174,410	70,230	31,743	0	6,838
28	880	Other-Total	\$ 1,394,324	\$ 1,219,184	\$ 127,392	\$ 39,092	\$ 0	\$ 8,657

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FINAL ORDER - Texas Coast 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 Small	Large	Contract	Transport
29	881	Rents-Customer	\$ 130,372	\$ 122,589	\$ 6,707	\$ 862	\$ 0	\$ 213
30	881	Rents-Capacity	33,232	20,465	8,240	3,725	0	802
31	881	Rents-Total	163,604	143,054	14,948	4,587	0	1,016
32		Subtotal Distribution Operation Expenses-Customer	5,592,127	5,283,905	282,301	22,063	0	3,857
33		Subtotal Distribution Operation Expenses-Capacity	1,554,014	861,298	446,438	202,539	0	43,740
34		Subtotal Distribution Operation Expenses-Total	\$ 7,146,141	\$ 6,145,203	\$ 728,739	\$ 224,602	\$ 0	\$ 47,597
35		DISTRIBUTION MAINTENANCE EXPENSES						
36	885	Supervision and engineering-Customer	306,030	287,761	15,744	2,024	0	501
37	885	Supervision and engineering-Capacity	78,007	48,038	19,343	8,743	0	1,883
38	885	Supervision and engineering-Total	384,037	335,798	35,087	10,767	0	2,384
39	886	Structures and improvements-Customer	-	-	-	-	-	-
40	886	Structures and improvements-Capacity	-	-	-	-	-	-
41	886	Structures and improvements-Total	-	-	-	-	-	-
42	887	Mains-Customer	1,017,788	926,961	58,690	24,251	-	7,886
43	887	Mains-Capacity	356,582	324,760	20,562	8,496	-	2,763
44	887	Mains-Total	1,374,370	1,251,722	79,252	32,747	-	10,648
45	889	Measuring & regulating station equipment--General-Customer	90,999	82,879	5,247	2,168	-	705
46	889	Measuring & regulating station equipment--General-Capacity	31,882	29,036	1,838	760	-	247
47	889	Measuring & regulating station equipment--General-Total	122,881	111,915	7,086	2,928	-	952
48	890	Measuring & regulating station equipment--Industrial-Customer	79,597	72,494	4,590	1,897	-	617
49	890	Measuring & regulating station equipment--Industrial-Capacity	27,887	25,398	1,608	664	-	216
50	890	Measuring & regulating station equipment--Industrial-Total	107,484	97,892	6,198	2,561	-	833
51	891	Measuring & regulating station equipment--City gates-Customer	12,805	11,662	738	305	-	99
52	891	Measuring & regulating station equipment--City gates-Capacity	4,486	4,086	259	107	-	35
53	891	Measuring & regulating station equipment--City gates-Total	17,291	15,748	997	412	-	134
54	892	Services-Customer	1,162,703	1,101,781	58,030	2,744	0	148
55	892	Services-Capacity	24,689	1,483	14,264	8,154	0	788
56	892	Services-Total	\$ 1,187,392	\$ 1,103,264	\$ 72,294	\$ 10,898	\$ 0	\$ 935

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FINAL ORDER - Texas Coast Division

Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

	(A)	Column (B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Acc		Total		Commercial and Industrial Sales			
No.	No.	Particulars	Amount	Residential	Small	Large	Contract	Transport
57	893	Meters and house regulators-Customer	\$ 190,252	\$ 180,284	\$ 9,495	\$ 449	\$ 0	\$ 24
58	893	Meters and house regulators-Capacity	76,954	32,664	29,936	12,009	0	2,344
59	893	Meters and house regulators-Total	267,206	212,947	39,432	12,459	0	2,368
60	894	Other equipment-Customer	178,825	168,150	9,200	1,183	0	293
61	894	Other equipment-Capacity	45,583	28,070	11,303	5,109	0	1,100
62	894	Other equipment-Total	224,408	196,220	20,503	6,292	0	1,393
63		Subtotal Distribution Maintenance Expenses-Customer	3,039,000	2,831,972	161,735	35,021	0	10,272
64		Subtotal Distribution Maintenance Expenses-Capacity	646,069	493,536	99,114	44,043	0	9,376
65		Subtotal Distribution Maintenance Expenses-Total	\$ 3,685,069	\$ 3,325,508	\$ 260,849	\$ 79,064	\$ 0	\$ 19,649
66								
67		CUSTOMER ACCOUNTS EXPENSES						
68	901	Supervision-Customer	154,007	145,938	7,686	363	-	20
69	901	Supervision-Capacity	-	-	-	-	-	-
70	901	Supervision-Total	154,007	145,938	7,686	363	-	20
71	902	Meter reading expense-Customer	1,459,912	1,303,092	114,570	34,279	-	7,971
72	902	Meter reading expense-Capacity	-	-	-	-	-	-
73	902	Meter reading expense-Total	1,459,912	1,303,092	114,570	34,279	-	7,971
74	903	Customer records and collection expense-Customer	5,544,604	4,949,017	435,126	130,186	-	30,274
75	903	Customer records and collection expense-Capacity	-	-	-	-	-	-
76	903	Customer records and collection expense-Total	5,544,604	4,949,017	435,126	130,186	-	30,274
77	904	Uncollectible accounts-Customer	651,045	581,111	51,092	15,286	-	3,555
78	904	Uncollectible accounts-Capacity	-	-	-	-	-	-
79	904	Uncollectible accounts-Total	651,045	581,111	51,092	15,286	-	3,555
80	905	Miscellaneous customer accounts expenses-Customer	97,273	92,176	4,855	230	-	12
81	905	Miscellaneous customer accounts expenses-Capacity	-	-	-	-	-	-
82	905	Miscellaneous customer accounts expenses-Total	97,273	92,176	4,855	230	-	12
83		Subtotal Customer Accounts Expense-Customer	7,906,841	7,071,335	613,329	180,344	-	41,832
84		Subtotal Customer Accounts Expense-Capacity	-	-	-	-	-	-
85		Subtotal Customer Accounts Expense-Total	\$ 7,906,841	\$ 7,071,335	\$ 613,329	\$ 180,344	\$ -	\$ 41,832

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FINAL ORDER - Texas Coast 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
No.	No.							
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	27,528	26,086	1,374	65	-	3
94	909	Informational and instructional expense-Capacity	-	-	-	-	-	-
95	909	Informational and instructional expense-Total	27,528	26,086	1,374	65	-	3
96	910	Misc. customer service and informational expense-Customer	37,515	35,549	1,872	89	-	5
97	910	Misc. customer service and informational expense-Capacity	-	-	-	-	-	-
98	910	Misc. customer service and informational expense-Total	37,515	35,549	1,872	89	-	5
99		Subtotal Customer Ser. & Info.I Expenses-Customer	65,043	61,635	3,246	154	-	8
100		Subtotal Customer Ser. & Info.I Expenses-Capacity	-	-	-	-	-	-
101		Subtotal Customer Ser. & Info.I Expenses-Total	65,043	61,635	3,246	154	-	8
102		SALES EXPENSE						
103	911	Supervision-Customer	39,857	37,769	1,989	94	-	5
104	911	Supervision-Capacity	-	-	-	-	-	-
105	911	Supervision-Total	39,857	37,769	1,989	94	-	5
106	912	Demonstrating and selling expense-Customer	5,359	5,078	267	13	-	1
107	912	Demonstrating and selling expense-Capacity	-	-	-	-	-	-
108	912	Demonstrating and selling expense-Total	5,359	5,078	267	13	-	1
109	913	Advertising expense-Customer	1,070	1,014	53	3	-	0
110	913	Advertising expense-Capacity	-	-	-	-	-	-
111	913	Advertising expense-Total	1,070	1,014	53	3	-	0
112	916	Miscellaneous sales promotion expense-Customer	10,718	10,156	535	25	-	1
113	916	Miscellaneous sales promotion expense-Capacity	-	-	-	-	-	-
114	916	Miscellaneous sales promotion expense-Total	10,718	10,156	535	25	-	1

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FINAL ORDER - Texas Coast Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E) Commercial and Industrial Sales	(F)	(G)	(H)
No.	No.	Particulars	Amount	Residential	Small	Large	Contract	Transport
115		Subtotal Sales Expense-Customer	\$ 57,004	\$ 54,017	\$ 2,845	\$ 135	\$ -	\$ 7
116		Subtotal Sales Expense-Capacity	-	-	-	-	-	-
117		Subtotal Sales Expense-Total	57,004	54,017	2,845	135	-	7
118								
119								
120		ADMINISTRATIVE AND GENERAL EXPENSES						
121	920	Administrative and general salaries-Customer	334,665	307,458	21,336	4,753	0	1,118
122	920	Administrative and general salaries-Capacity	44,005	27,100	10,910	4,932	0	1,063
123	920	Administrative and general salaries-Total	378,670	334,558	32,246	9,685	0	2,181
124	921	Office supplies and expenses-Customer	220,593	202,660	14,064	3,133	0	737
125	921	Office supplies and expenses-Capacity	29,006	17,863	7,191	3,251	0	700
126	921	Office supplies and expenses-Total	249,599	220,522	21,255	6,384	0	1,438
127	923	Outside services employed-Customer	38,836	35,679	2,476	552	0	130
128	923	Outside services employed-Capacity	5,107	3,145	1,266	572	0	123
129	923	Outside services employed-Total	43,943	38,824	3,742	1,124	0	253
130	924	Property insurance-Customer	13,344	12,645	666	31	0	2
131	924	Property insurance-Capacity	2,907	1,861	609	350	0	87
132	924	Property insurance-Total	16,251	14,505	1,275	382	0	89
133	925	Injuries and damages-Customer	756,717	695,198	48,244	10,747	0	2,529
134	925	Injuries and damages-Capacity	99,500	61,276	24,668	11,153	0	2,403
135	925	Injuries and damages-Total	856,217	756,474	72,912	21,900	0	4,932
136	926	Employee pensions and benefits-Customer	1,916,358	1,760,561	122,177	27,216	0	6,404
137	926	Employee pensions and benefits-Capacity	251,979	155,180	62,470	28,244	0	6,085
138	926	Employee pensions and benefits-Total	2,168,337	1,915,741	184,647	55,460	0	12,490
139	928	Regulatory commission expense-Customer	-	-	-	-	-	-
140	928	Regulatory commission expense-Capacity	-	-	-	-	-	-
141	928	Regulatory commission expense-Total	-	-	-	-	-	-

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FINAL ORDER - Texas Coast Division
Operating & Maintenance Expenses- Cost Classification & Identification of Allocation Method By Account Number

Line	(A) Acc	Column (B)	(C) Total	(D)	(E) Commercial and Industrial Sales	(F)	(G)	(H)
No.	No.	Particulars	Amount	Residential	Small	Large	Contract	Transport
142	930.1	General advertising expenses-Customer	80,854	\$ 76,618	\$ 4,035	\$ 191	\$ -	\$ 10
143	930.1	General advertising expenses-Capacity	-	-	-	-	-	-
144	930.1	General advertising expenses-Total	80,854	76,618	4,035	191	-	10
145	930.2	Miscellaneous general expenses-Customer	3,901,422	3,584,244	248,733	55,407	0	13,038
146	930.2	Miscellaneous general expenses-Capacity	512,993	315,923	127,180	57,501	0	12,389
147	930.2	Miscellaneous general expenses-Total	4,414,415	3,900,166	375,914	112,908	0	25,427
148	931	Rents-Customer	204,712	188,069	13,051	2,907	0	684
149	931	Rents-Capacity	26,917	16,577	6,673	3,017	0	650
150	931	Rents-Total	231,629	204,646	19,725	5,924	0	1,334
151	932	Maintenance of general plant-Customer	264,559	243,051	16,867	3,757	0	884
152	932	Maintenance of general plant-Capacity	34,787	21,423	8,624	3,899	0	840
153	932	Maintenance of general plant-Total	299,346	264,474	25,491	7,656	0	1,724
154		Subtotal Administrative & General Expenses-Customer	7,732,061	7,106,181	491,650	108,693	0	25,536
155		Subtotal Administrative & General Expenses-Capacity	1,007,200	620,346	249,592	112,921	0	24,341
156		Subtotal Administrative & General Expenses-Total	8,739,261	7,726,528	741,242	221,614	0	49,878
157								
158		Total Operating & Maintenance Expenses-Customer	24,392,076	22,409,046	1,555,106	346,410	0	81,514
159		Total Operating & Maintenance Expenses-Capacity	3,207,283	1,975,180	795,144	359,503	0	77,458
160		Total Operating & Maintenance Expenses-Total	\$ 27,599,359	\$ 24,384,225	\$ 2,350,250	\$ 705,912	\$ 0	\$ 158,971
161								
162		O&M Customer Ratios	88.3791%	81.1941%	5.6346%	1.2551%	0.0000%	0.2953%
163		O&M Capacity Ratios	11.6209%	7.1566%	2.8810%	1.3026%	0.0000%	0.2807%
164		O&M Composite Ratios	100.0000%	88.3507%	8.5156%	2.5577%	0.0000%	0.5760%

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CenterPoint Energy
FINAL ORDER - Texas Coast 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) Small	(G) Large	(H) Contract	(I) Transport
						Commercial and Industrial Sales			
1	INTANGIBLE PLANT								
2	Organization-Customer	301		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Organization-Capacity	301		-	-	-	-	-	-
4	Organization-Total	301		-	-	-	-	-	-
5	Franchise and Consents-Customer	302		344	326	17	1	0	0
6	Franchise and Consents-Capacity	302		75	48	16	9	0	2
7	Franchise and Consents-Total	302		419	374	33	10	0	2
8	Miscellaneous intangible plant-Customer	303		1,740,898	1,649,681	86,887	4,109	0	221
9	Miscellaneous intangible plant-Capacity	303		379,259	242,735	79,497	45,672	0	11,355
10	Miscellaneous intangible plant-Total	303		2,120,157	1,892,415	166,384	49,781	0	11,576
11	DISTRIBUTION PLANT								
12	Land & land rights-Customer	374		28,000	26,533	1,397	66	-	4
13	Land & land rights-Capacity	374		9,810	7,903	783	835	-	289
14	Land & land rights-Total	374		37,810	34,436	2,180	901	-	293
15	Structures and improvements-Customer	375		16,133	15,288	805	38	-	2
16	Structures and improvements-Capacity	375		5,652	4,553	451	481	-	167
17	Structures and improvements-Total	375		21,785	19,841	1,256	519	-	169
18	Mains-Customer	376		28,618,505	27,118,996	1,428,328	67,547	-	3,635
19	Mains-Capacity	376		10,026,479	8,077,331	800,113	853,253	-	295,781
20	Mains-Total	376		38,644,984	35,196,327	2,228,441	920,800	-	299,416
21	Measuring and regulating equipment--General-Customer	378		274,333	259,959	13,692	647	-	35
22	Measuring and regulating equipment--General-Capacity	378		96,112	77,428	7,670	8,179	-	2,835
23	Measuring and regulating equipment--General-Total	378		370,445	337,387	21,361	8,827	-	2,870
24	Measuring and regulating equipment--City gate-Customer	379		1,446,092	1,370,321	72,173	3,413	-	184
25	Measuring and regulating equipment--City gate-Capacity	379		506,637	408,147	40,430	43,115	-	14,946
26	Measuring and regulating equipment--City gate-Total	379		1,952,729	1,778,469	112,603	46,528	-	15,129
27	Services-Customer	380		34,973,002	33,140,539	1,745,476	82,545	0	4,443
28	Services-Capacity	380		742,620	44,607	429,049	245,269	0	23,694
29	Services-Total	380		\$ 35,715,622	\$ 33,185,146	\$ 2,174,525	\$ 327,814	\$ 0	\$ 28,137

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) <u>Particulars</u>	(B) <u>Account No.</u>	(C) <u>Ratios</u>	(D) <u>Total Net Plant</u>	(E) <u>Residential</u>	(F) <u>Small</u>	(G) <u>Large</u>	(H) <u>Contract</u>	(I) <u>Transport</u>
						<u>Commercial and Industrial Sales</u>			
30	Meters-Customer	381		\$ 4,184,969	\$ 3,965,691	\$ 208,869	\$ 9,878	\$ 0	\$ 532
31	Meters-Capacity	381		2,586,983	1,509,286	762,068	270,749	0	44,880
32	Meters-Total	381		6,771,952	5,474,977	970,936	280,626	0	45,412
33	Meter installations-Customer	382		9,280,012	8,793,772	463,158	21,903	0	1,179
34	Meter installations-Capacity	382		1,744,430	263,433	1,090,076	318,771	0	72,149
35	Meter installations-Total	382		11,024,442	9,057,205	1,553,235	340,674	0	73,328
36	House regulators-Customer	383 & 385		1,809,619	1,714,801	90,317	4,271	0	230
37	House regulators-Capacity	383 & 385		1,846,891	849,707	551,328	374,674	0	71,182
38	House regulators-Total	383 & 385		3,656,510	2,564,509	641,644	378,945	0	71,412
39	Other equipment-Customer	387		226,426	214,562	11,301	534	0	29
40	Other equipment-Capacity	387		49,327	31,571	10,340	5,940	0	1,477
41	Other equipment-Total	387		275,753	246,132	21,640	6,475	0	1,506
42	GENERAL PLANT								
43	Land & land rights-Customer	389		-	-	-	-	-	-
44	Land & land rights-Capacity	389		-	-	-	-	-	-
45	Land & land rights-Total	389		-	-	-	-	-	-
46	Structures and improvements-Customer	390		62,534	59,257	3,121	148	0	8
47	Structures and improvements-Capacity	390		13,623	8,719	2,856	1,641	0	408
48	Structures and improvements-Total	390		76,157	67,976	5,977	1,788	0	416
49	Office furniture and equipment-Customer	391		52,826	50,058	2,636	125	0	7
50	Office furniture and equipment-Capacity	391		11,508	7,366	2,412	1,386	0	345
51	Office furniture and equipment-Total	391		64,334	57,423	5,049	1,511	0	351
52	Transportation equipment-Customer	392		1,282,873	1,215,655	64,027	3,028	0	163
53	Transportation equipment-Capacity	392		279,477	178,872	58,582	33,656	0	8,368
54	Transportation equipment-Total	392		1,562,350	1,394,527	122,609	36,684	0	8,531
55	Stores equipment-Customer	393		-	-	-	-	-	-
56	Stores equipment-Capacity	393		-	-	-	-	-	-
57	Stores equipment-Total	393		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) <u>Particulars</u>	(B) <u>Account No.</u>	(C) <u>Ratios</u>	(D) Total Net <u>Plant</u>	(E) <u>Residential</u>	(F) <u>Small</u>	(G) <u>Large</u>	(H) <u>Contract</u>	(I) <u>Transport</u>
						Commercial and Industrial Sales			
58	Tool, shop and garage equipment-Customer	394		\$ 191,656	\$ 181,614	\$ 9,565	\$ 452	\$ 0	\$ 24
59	Tool, shop and garage equipment-Capacity	394		41,753	26,723	8,752	5,028	0	1,250
60	Tool, shop and garage equipment-Total	394		233,409	208,337	18,317	5,480	0	1,274
61	Laboratory Equipment-Customer	395		-	-	-	-	-	-
62	Laboratory Equipment-Capacity	395		-	-	-	-	-	-
63	Laboratory Equipment-Total	395		-	-	-	-	-	-
64	Power operated equipment-Customer	396		411,460	389,901	20,536	971	0	52
65	Power operated equipment-Capacity	396		89,638	57,370	18,789	10,795	0	2,684
66	Power operated equipment-Total	396		501,098	447,271	39,325	11,766	0	2,736
67	Communication equipment-Customer	397		551,083	522,208	27,504	1,301	0	70
68	Communication equipment-Capacity	397		120,055	76,838	25,165	14,458	0	3,595
69	Communication equipment-Total	397		671,138	599,046	52,669	15,758	0	3,665
70	Miscellaneous equipment-Customer	398		43,812	41,516	2,187	103	0	6
71	Miscellaneous equipment-Capacity	398		9,544	6,109	2,001	1,149	0	286
72	Miscellaneous equipment-Total	398		53,356	47,625	4,187	1,253	0	291
73	Work in Progress-Customer	<u>Var</u>		285,811	270,836	14,265	675	0	36
74	Work in Progress-Capacity	<u>Var</u>		62,265	39,851	13,051	7,498	0	1,864
75	Work in Progress-Total	<u>Var</u>		348,076	310,687	27,316	8,173	0	1,901
76	Overall Totals-Customer			85,480,387	81,001,513	4,266,261	201,754	0	10,858
77	Overall Totals-Capacity			18,622,139	11,918,596	3,903,428	2,242,557	0	557,558
78	Overall Totals-All			\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ 0	\$ 568,416

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) <u>Particulars</u>	(B) <u>Account No.</u>	(C) <u>Ratios</u>	(D) <u>Total Net Plant</u>	(E) <u>Residential</u>	(F) <u>Small</u>	(G) <u>Large</u>	(H) <u>Contract</u>	(I) <u>Transport</u>
						Commercial and Industrial Sales			
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		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
84	Franchise and Consents-Capacity	302		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
85	Franchise and Consents-Total	302		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
86	Miscellaneous intangible plant-Customer	303		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
87	Miscellaneous intangible plant-Capacity	303		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
88	Miscellaneous intangible plant-Total	303		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
89	DISTRIBUTION PLANT								
90	Land & land rights-Customer	374		74.0549%	70.1747%	3.6960%	0.1748%	0.0000%	0.0094%
91	Land & land rights-Capacity	374		25.9451%	20.9014%	2.0704%	2.2079%	0.0000%	0.7654%
92	Land & land rights-Total	374		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%
93	Structures and improvements-Customer	375		74.0549%	70.1747%	3.6960%	0.1748%	0.0000%	0.0094%
94	Structures and improvements-Capacity	375		25.9451%	20.9014%	2.0704%	2.2079%	0.0000%	0.7654%
95	Structures and improvements-Total	375		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%
96	Mains-Customer	376		74.0549%	70.1747%	3.6960%	0.1748%	0.0000%	0.0094%
97	Mains-Capacity	376		25.9451%	20.9014%	2.0704%	2.2079%	0.0000%	0.7654%
98	Mains-Total	376		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%
99	Measuring and regulating equipment--General-Customer	378		74.0549%	70.1747%	3.6960%	0.1748%	0.0000%	0.0094%
100	Measuring and regulating equipment--General-Capacity	378		25.9451%	20.9014%	2.0704%	2.2079%	0.0000%	0.7654%
101	Measuring and regulating equipment--General-Total	378		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%
102	Measuring and regulating equipment--City gate-Customer	379		74.0549%	70.1747%	3.6960%	0.1748%	0.0000%	0.0094%
103	Measuring and regulating equipment--City gate-Capacity	379		25.9451%	20.9014%	2.0704%	2.2079%	0.0000%	0.7654%
104	Measuring and regulating equipment--City gate-Total	379		100.0000%	91.0761%	5.7664%	2.3827%	0.0000%	0.7748%
105	Services-Customer	380		97.9207%	92.7900%	4.8871%	0.2311%	0.0000%	0.0124%
106	Services-Capacity	380		2.0793%	0.1249%	1.2013%	0.6867%	0.0000%	0.0663%
107	Services-Total	380		100.0000%	92.9149%	6.0884%	0.9178%	0.0000%	0.0788%

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) <u>Particulars</u>	(B) <u>Account No.</u>	(C) <u>Ratios</u>	(D) <u>Total Net Plant</u>	(E) <u>Residential</u>	(F) <u>Small</u>	(G) <u>Large</u>	(H) <u>Contract</u>	(I) <u>Transport</u>
						Commercial and Industrial Sales			
108	Meters-Customer	381		61.7986%	58.5605%	3.0843%	0.1459%	0.0000%	0.0079%
109	Meters-Capacity	381		38.2014%	22.2873%	11.2533%	3.9981%	0.0000%	0.6627%
110	Meters-Total	381		100.0000%	80.8478%	14.3376%	4.1440%	0.0000%	0.6706%
111	Meter installations-Customer	382		84.1767%	79.7661%	4.2012%	0.1987%	0.0000%	0.0107%
112	Meter installations-Capacity	382		15.8233%	2.3895%	9.8878%	2.8915%	0.0000%	0.6544%
113	Meter installations-Total	382		100.0000%	82.1557%	14.0890%	3.0902%	0.0000%	0.6651%
114	House regulators-Customer	383 & 385		49.4903%	46.8972%	2.4700%	0.1168%	0.0000%	0.0063%
115	House regulators-Capacity	383 & 385		50.5097%	23.2382%	15.0780%	10.2468%	0.0000%	1.9467%
116	House regulators-Total	383 & 385		100.0000%	70.1354%	17.5480%	10.3636%	0.0000%	1.9530%
117	Other equipment-Customer	387		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
118	Other equipment-Capacity	387		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
119	Other equipment-Total	387		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
120	GENERAL PLANT								
121	Land & land rights-Customer	389		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
122	Land & land rights-Capacity	389		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
123	Land & land rights-Total	389		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
124	Structures and improvements-Customer	390		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
125	Structures and improvements-Capacity	390		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
126	Structures and improvements-Total	390		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
127	Office furniture and equipment-Customer	391		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
128	Office furniture and equipment-Capacity	391		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
129	Office furniture and equipment-Total	391		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
130	Transportation equipment-Customer	392		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
131	Transportation equipment-Capacity	392		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
132	Transportation equipment-Total	392		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
133	Stores equipment-Customer	393		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
134	Stores equipment-Capacity	393		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
135	Stores equipment-Total	393		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
<u>No.</u>	<u>Particulars</u>	<u>Account No.</u>	<u>Ratios</u>	Total Net <u>Plant</u>	<u>Residential</u>	Commercial and Industrial Sales			<u>Transport</u>
						<u>Small</u>	<u>Large</u>	<u>Contract</u>	
136	Tool, shop and garage equipment-Customer	394		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
137	Tool, shop and garage equipment-Capacity	394		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
138	Tool, shop and garage equipment-Total	394		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
139	Laboratory Equipment-Customer	395		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
140	Laboratory Equipment-Capacity	395		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
141	Laboratory Equipment-Total	395		0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
142	Power operated equipment-Customer	396		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
143	Power operated equipment-Capacity	396		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
144	Power operated equipment-Total	396		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
145	Communication equipment-Customer	397		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
146	Communication equipment-Capacity	397		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
147	Communication equipment-Total	397		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
148	Miscellaneous equipment-Customer	398		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
149	Miscellaneous equipment-Capacity	398		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
150	Miscellaneous equipment-Total	398		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
151	Work in Progress-Customer	<u>Var</u>		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
152	Work in Progress-Capacity	<u>Var</u>		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
153	Work in Progress-Total	<u>Var</u>		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
154	Overall Totals-Customer			82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
155	Overall Totals-Capacity			17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
156	Overall Totals-All			100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%

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FINAL ORDER - Texas Coast 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) Small	(G) Large	(H) Contract	(I) Transport
						Commercial and Industrial Sales			
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		402,352	381,270	20,081	950	0	51
165	Miscellaneous intangible plant-Capacity	303		87,653	56,100	18,373	10,556	0	2,624
166	Miscellaneous intangible plant-Total	303		490,005	437,370	38,454	11,505	0	2,676
167	DISTRIBUTION PLANT								
168	Land & land rights-Customer	374		1,622	1,537	81	4	-	0
169	Land & land rights-Capacity	374		568	458	45	48	-	17
170	Land & land rights-Total	374		2,190	1,995	126	52	-	17
171	Structures and improvements-Customer	375		1,843	1,746	92	4	-	0
172	Structures and improvements-Capacity	375		646	520	52	55	-	19
173	Structures and improvements-Total	375		2,489	2,266	143	59	-	19
174	Mains-Customer	376		1,544,702	1,463,765	77,095	3,646	-	196
175	Mains-Capacity	376		541,186	435,979	43,187	46,055	-	15,965
176	Mains-Total	376		2,085,888	1,899,744	120,282	49,701	-	16,161
177	Measuring and regulating equipment--General-Customer	378		23,504	22,272	1,173	55	-	3
178	Measuring and regulating equipment--General-Capacity	378		8,234	6,634	657	701	-	243
179	Measuring and regulating equipment--General-Total	378		31,738	28,906	1,830	756	-	246
180	Measuring and regulating equipment--City gate-Customer	379		76,739	72,719	3,830	181	-	10
181	Measuring and regulating equipment--City gate-Capacity	379		26,886	21,659	2,145	2,288	-	793
182	Measuring and regulating equipment--City gate-Total	379		103,625	94,378	5,975	2,469	-	803
183	Services-Customer	380		2,935,866	2,782,037	146,527	6,929	0	373
184	Services-Capacity	380		62,340	3,745	36,017	20,590	0	1,989
185	Services-Total	380		\$ 2,998,207	\$ 2,785,782	\$ 182,544	\$ 27,519	\$ 0	\$ 2,362

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) <u>Particulars</u>	(B) Account No.	(C) <u>Ratios</u>	(D) Total Net <u>Plant</u>	(E) <u>Residential</u>	(F) <u>Small</u>	(G) <u>Large</u>	(H) <u>Contract</u>	(I) <u>Transport</u>
						Commercial and Industrial Sales			
186	Meters-Customer	381		\$ 156,336	\$ 148,145	\$ 7,803	\$ 369	\$ 0	\$ 20
187	Meters-Capacity	381		96,641	56,382	28,468	10,114	0	1,677
188	Meters-Total	381		252,977	204,526	36,271	10,483	0	1,696
189	Meter installations-Customer	382		372,741	353,211	18,603	880	0	47
190	Meter installations-Capacity	382		70,067	10,581	43,784	12,804	0	2,898
191	Meter installations-Total	382		442,808	363,792	62,387	13,684	0	2,945
192	House regulators-Customer	383 & 385		93,806	88,891	4,682	221	0	12
193	House regulators-Capacity	383 & 385		95,738	44,047	28,579	19,422	0	3,690
194	House regulators-Total	383 & 385		189,544	132,937	33,261	19,643	0	3,702
195	Other equipment-Customer	386 & 387		12,361	11,714	617	29	0	2
196	Other equipment-Capacity	386 & 387		2,693	1,724	564	324	0	81
197	Other equipment-Total	386 & 387		15,054	13,437	1,181	353	0	82
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		400	379	20	1	0	0
203	Structures and improvements-Capacity	390		87	56	18	10	0	3
204	Structures and improvements-Total	390		487	434	38	11	0	3
205	Office furniture and equipment-Customer	391		5,112	4,844	255	12	0	1
206	Office furniture and equipment-Capacity	391		1,114	713	233	134	0	33
207	Office furniture and equipment-Total	391		6,225	5,557	489	146	0	34
208	Transportation equipment-Customer	392		-	-	-	-	-	-
209	Transportation equipment-Capacity	392		-	-	-	-	-	-
210	Transportation equipment-Total	392		-	-	-	-	-	-
211	Stores equipment-Customer	393		-	-	-	-	-	-
212	Stores equipment-Capacity	393		-	-	-	-	-	-
213	Stores equipment-Total	393		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
No.	Particulars	Account No.	Ratios	Total Net Plant	Residential	Commercial and Industrial Sales Small	Large	Contract	Transport
214	Tool, shop and garage equipment-Customer	394		\$ 7,010	\$ 6,642	\$ 350	\$ 17	\$ 0	\$ 1
215	Tool, shop and garage equipment-Capacity	394		1,527	977	320	184	0	46
216	Tool, shop and garage equipment-Total	394		8,537	7,620	670	200	0	47
217	Laboratory Equipment-Customer	395		-	-	-	-	-	-
218	Laboratory Equipment-Capacity	395		-	-	-	-	-	-
219	Laboratory Equipment-Total	395		-	-	-	-	-	-
220	Power operated equipment-Customer	396		-	-	-	-	-	-
221	Power operated equipment-Capacity	396		-	-	-	-	-	-
222	Power operated equipment-Total	396		-	-	-	-	-	-
223	Communication equipment-Customer	397		-	-	-	-	-	-
224	Communication equipment-Capacity	397		-	-	-	-	-	-
225	Communication equipment-Total	397		-	-	-	-	-	-
226	Miscellaneous equipment-Customer	398		986	934	49	2	0	0
227	Miscellaneous equipment-Capacity	398		215	137	45	26	0	6
228	Miscellaneous equipment-Total	398		1,201	1,072	94	28	0	7
229	Work in Progress-Customer	Var		1,444	1,368	72	3	0	0
230	Work in Progress-Capacity	Var		314	201	66	38	0	9
231	Work in Progress-Total	Var		1,758	1,569	138	41	0	10
232	Overall Totals-Customer			5,636,822	5,341,472	281,330	13,304	0	716
233	Overall Totals-Capacity			995,909	639,912	202,555	123,349	0	30,093
234	Overall Totals-All			\$ 6,632,731	\$ 5,981,385	\$ 483,885	\$ 136,653	\$ 0	\$ 30,809

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Allocation of Depreciation based on Gas Plant In Service - By Account, By Customer Class

Line No.	Column (A) <u>Particulars</u>	(B) Account No.	(C) <u>Ratios</u>	(D) Total Net <u>Plant</u>	(E) <u>Residential</u>	(F) <u>Small</u>	(G) <u>Large</u>	(H) <u>Contract</u>	(I) <u>Transport</u>
						Commercial and Industrial Sales			
235	Central Distribution-Customer			\$ 1,648,410	\$ 1,562,039	\$ 82,271	\$ 3,891	\$ -	\$ 209
236	Central Distribution-Capacity			577,520	465,250	46,086	49,147	-	17,037
237	Central Distribution-Total			2,225,930	2,027,289	128,357	53,038	-	17,246
238									
239	Downstream Distribution-Customer			3,558,749	3,372,283	177,614	8,400	0	452
240	Downstream Distribution-Capacity			324,786	114,754	136,849	62,930	0	10,253
241	Downstream Distribution-Total			3,883,535	3,487,037	314,463	71,329	0	10,706
242									
243	Auxiliary Distribution-Customer			429,663	407,150	21,444	1,014	0	55
244	Auxiliary Distribution-Capacity			93,603	59,908	19,620	11,272	0	2,803
245	Downstream Distribution-Total			523,266	467,058	41,065	12,286	0	2,857
246									
247	Total-Customer			5,636,822	5,341,472	281,330	13,304	0	716
248	Total-Capacity			995,909	639,912	202,555	123,349	0	30,093
249	Total			6,632,731	5,981,385	483,885	136,653	0	30,809
250									
251	Central Distribution-Customer			1,648,410	1,562,039	82,271	3,891	-	209
252	Downstream Distribution-Customer			3,558,749	3,372,283	177,614	8,400	0	452
253	Customer Distribution-Total			5,207,159	4,934,322	259,885	12,290	0	661
254	Central Distribution-Customer-Ratio			31.6566%	31.6566%	31.6566%	31.6566%	0.0000%	31.6566%
255	Downstream Distribution-Customer-Ratio			68.3434%	68.3434%	68.3434%	68.3434%	100.0000%	68.3434%
256	Customer Distribution-Total			100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
257									
258	Auxiliary Distribution-Customer			429,663	407,150	21,444	1,014		55
259	Allocated Central Distribution-Customer (Line 258 X Line 254)			136,017	128,890	6,788	321		
260	Allocated Downstream Distribution-Customer (Line 258 - Line 259)			293,646	278,260	14,656	693		37
261									
262	Total Downstream Distribution-Customer (Line 239 + Line 260)			\$ 3,852,395	\$	\$	\$	\$	\$
							0 -	17	
							0		
								489	
				3,650,543	192,270	9,093	0		

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CenterPoint Energy

FINAL ORDER - Texas Coast Division

Classification and Allocation of Taxes Other Than Income Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		Sub-Account		Allocation Basis				
No.	Particulars	No.	Total	Customer	Plant	Expense		
1	Regulatory Taxes & Charges - State Fees	720040	\$ -	\$ -	\$ -	\$ -		
2	State Regulatory Fee	720040	-	-	-	-		
3	Sales & Use Tax	722080	-	-	-	-		
4	Other Taxes Expenses - Property	722150	1,340,227	-	1,340,227	-		
5	Other Taxes - Miscellaneous	722140	-	-	-	-		
6	FICA Tax	722160	589,143	-	-	589,143		
7	Unemployment Tax	722170	838	-	-	838		
8	State Franchise Tax	722190	-	-	-	-		
9	Totals		\$ 1,930,208	\$ -	\$ -	\$ -		
10				Commercial and Industrial			Large	
11			Total	Residential	Small	Large	Contract	Transport
12	Allocation of Customer-related	Ratios	100.0000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
13	Allocated - Customer-related	Amounts	-	-	-	-	-	-
14	Allocation of Expense-related	Customer	88.3791%	81.1941%	589,981	1.2551%	0.0000%	0.2953%
15	Allocation Basis - Overall operating expenses	Capacity	11.6209%	7.1566%	2.8810%	1.3026%	0.0000%	0.2807%
16		Total	100.0000%	88.3507%	8.5156%	2.5577%	0.0000%	0.5760%
17		Customer	521,420	479,030	33,243	7,405	0	1,742
18		Capacity	68,561	42,223	16,997	7,685	0	1,656
19	Expense-related taxes customer class	Total	\$ 589,981	\$ 521,253	\$ 50,240	\$ 15,090	\$ 0	\$ 3,398
20								
21	Allocation of Investment-related	Customer	82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
22		Capacity	17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
23		Ratios Total	100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
24		Customer	1,100,484	1,042,822	54,924	2,597	0	140
25		Capacity	\$ 239,743	\$ 153,441	\$ 50,253	\$ 28,871	\$ 0	\$ 7,178

FINAL ORDER CARD 18

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Classification and Allocation of Taxes Other Than Income Among Customer Classes

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Sub-Account No.	Total	Residential	Commercial and Industrial Small	Large	Large Contract	Transport
26	Plant-related taxes customer class	Total	\$ 1,340,227	\$ 1,196,263	\$ 105,177	\$ 31,468	\$ 0	\$ 7,318
27								
28		Customer	1,621,904	1,521,852	88,167	10,002	0	1,882
29		Capacity	308,305	195,665	67,251	36,556	0	8,834
30	Total Taxes Other Than Income	Total	\$ 1,930,208	\$ 1,717,516	\$ 155,418	\$ 46,558	\$ 0	\$ 10,716
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 provisions other							
33	than the base tariff rates.							
34								
35	Subdivision of Taxes Other Than Income Applicable to Downstream Distribution Customer Function							
36								
37	Customer-related non-income taxes		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38								
39	Allocation Data							
40	Downstream-Customer O&M		20,208,185	18,536,109	1,326,982	283,086	0	62,008
41	Total-Customer O&M		24,392,076	22,409,046	1,555,106	346,410	0	81,514
42	Downstream Ratio to Total Customer O&M		82.8473%	82.7171%	85.3307%	81.7199%	99.8553%	76.0702%
43	Downstream-Customer Non-Income Taxes		431,983	396,240	28,366	6,051	0	1,326
44	Customer-Related Total Plant-Ratios							
45	Central Distribution System-Customer		37.6818%	37.6818%	37.6818%	37.6818%	0.0000%	37.6818%
46	Downstream Distribution Lateral Systems-Customer		62.3182%	62.3182%	62.3182%	62.3182%	100.0000%	62.3182%
47	Total Customer Plant		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
48	Downstream-Customer Non-Income Taxes		1,010,742	948,391	54,944	6,233	0	1,173
49	Downstream Distribution-Customer Non-Income Taxes		\$ 1,442,725	\$ 1,344,631	\$ 83,311	\$ 12,285	\$ 0	\$ 2,499

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
					Commercial and Industrial			
<u>No.</u>	<u>Particulars</u>	<u>Remarks</u>	<u>Total</u>	<u>Residential</u>	<u>Small</u>	<u>Large</u>	<u>Contract</u>	<u>Transport</u>
1	NET INTANGIBLE PLANT							
2	301 Organization.	\$	-	\$	-	\$	-	\$
3	302 Franchise and Consents.		419	374	33	10	0	2
4	303 Miscellaneous intangible plant.		2,120,157	1,892,415	166,384	49,781		11,576
5	Subtotal Intangible Plant		2,120,576	1,892,789	166,417	49,791		11,579
6	NET DISTRIBUTION PLANT							
7	374 Land & land rights.		37,810	34,436	2,180	901	-	293
8	375 Structures and improvements.		21,785	19,841	1,256	519	-	169
9	376 Mains.		38,644,984	35,196,327	2,228,441	920,800	-	299,416
10	378 Measuring and regulating equipment-General.		370,445	337,387	21,361	8,827	-	2,870
11	379 Measuring and regulating equipment-City gates		1,952,729	1,778,469	112,603	46,528	-	15,129
12	380 Services.		35,715,622	33,185,146	2,174,525	327,814	0	28,137
13	381 Meters.		6,771,952	5,474,977	970,936	280,626	0	45,412
14	382 Meter installations.		11,024,442	9,057,205	1,553,235	340,674	0	73,328
15	383 & 384 House reg. & Ind. Measu. & reg. sta.		3,656,510	2,564,509	641,644	378,945	0	71,412
16	386 Other property on customers' premises.		-	-	-	-	-	-
17	387 Other equipment.		275,753	246,132	21,640	6,475		1,506
18	Subtotal Distribution Plant		98,472,032	87,894,428	7,727,823	2,312,108		537,673
19	NET GENERAL PLANT							
20	389 Land & land rights.		-	-	-	-	-	-
21	390 Structures and improvements.		76,157	67,976	5,977	1,788	0	416
22	391 Office furniture and equipment.		64,334	57,423	5,049	1,511	0	351
23	392 Transportation equipment.		1,562,350	1,394,527	122,609	30,684	0	8,531
24	393 Stores equipment.		-	-	-	-	-	-
25	394 Tool, shop and garage equipment.		233,409	208,337	18,317	0 5,480	0	1,274
26	395 Laboratory equipment.	\$	-	\$	-	\$	-	\$

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
					Commercial and Industrial			
<u>No.</u>	<u>Particulars</u>	<u>Remarks</u>	<u>Total</u>	<u>Residential</u>	<u>Small</u>	<u>Large</u>	<u>Contract</u>	<u>Transport</u>
27	396 Power operated equipment.		\$ 501,098	\$ 447,271	\$ 39,325	\$ 11,766	\$ 0	\$ 2,736
28	397 Communication equipment.		671,138	599,046	52,669	15,758	0	3,665
29	398 Miscellaneous equipment.		53,356	47,625	4,187	1,253	0	291
30	399 Other tangible property		-					
31	Subtotal General Plant		<u>3,161,842</u>	<u>2,822,205</u>		<u>74,240</u>		
32	Overall Totals		<u>\$ 103,754,450</u>	<u>\$ 92,609,423</u>	<u>\$ 8,142,373</u>	<u>\$ 2,436,139</u>	<u>\$ 0</u>	<u>\$ 566,515</u>
33	VAR Construction Work in Progress		<u>\$ 348,076</u>	<u>\$ 310,687</u>	<u>\$ 27,316</u>	<u>\$ 8,173</u>	<u>\$ 17,264</u>	<u>1,901</u>
34	Net Plant in Service-Total		<u>\$ 104,102,526</u>	<u>\$ 92,920,109</u>	<u>\$ 8,169,689</u>	<u>\$ 2,444,312</u>	<u>\$ 0</u>	<u>\$ 568,416</u>

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Remarks	Total	Residential	Small	Large	Contract	Transport
35	Net Plant in Service-Customer		\$ 85,480,387	\$ 81,001,513	\$ 4,266,261	\$ 201,754	\$ 0	\$ 10,858
36	Net Plant in Service-Capacity		18,622,139	11,918,596	3,903,428	2,242,557	0	557,558
37	Net Plant in Service-Total		\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ 0	\$ 568,416
38	Net Plant-Customer Ratio		82.1117%	77.8094%	4.0981%	0.1938%	0.0000%	0.0104%
39	Net Plant-Capacity Ratio		17.8883%	11.4489%	3.7496%	2.1542%	0.0000%	0.5356%
40	Net Plant-Composite Ratio		100.0000%	89.2583%	7.8477%	2.3480%	0.0000%	0.5460%
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	-	-	-	-	-	-
44	Cash-Capacity	O&M Assignment	-	-	-	-	-	-
45	Cash-Total	O&M Assignment	-	-	-	-	-	-
46	Customer Deposits & Advances-Customer	Net Plant Assignment	(1,580,616)	(1,497,797)	(78,887)	(3,731)	(0)	(201)
47	Customer Deposits & Advances-Capacity	Net Plant Assignment	(344,341)	(220,386)	(72,178)	(41,467)	(0)	(10,310)
48	Customer Deposits-Total	Net Plant Assignment	(1,924,957)	(1,718,183)	(151,065)	(45,198)	(0)	(10,511)
49	Materials & Supplies-Customer	O&M Assignment	114,624	105,305	7,308	1,628	0	383
50	Materials & Supplies-Capacity	O&M Assignment	15,072	9,282	3,737	1,689	0	364
51	Materials & Supplies-Total	O&M Assignment	129,696	114,587	11,044	3,317	0	747
52	Prepayments-Customer	O&M Assignment	62,374	57,303	3,977	886	0	208
53	Prepayments-Capacity	O&M Assignment	8,201	5,051	2,033	919	0	198
54	Prepayments-Total	O&M Assignment	70,575	62,354	6,010	1,805	0	407
55	Current Storage Inventory-Customer	Capacity Assignment						
56	Current Storage Inventory-Capacity	Capacity Assignment	0	0	0	0	-	0
57	Current Storage Inventory-Total	Capacity Assignment	0	0	0	0	-	0

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Remarks	Total	Residential	Small	Large	Contract	Transport
58	Accum. Deferred Taxes-Customer	Net Plant Assignment	(8,308,345)	(7,873,017)	(414,663)	(19,610)	(0)	(1,055)
59	Accum. Deferred Taxes-Capacity	Net Plant Assignment	(1,809,996)	(1,158,439)	(379,397)	(217,967)	(0)	(54,192)
60	Accum. Deferred Taxes-Total	Net Plant Assignment	(10,118,341)	(9,031,456)	(794,060)	(237,577)	(0)	(55,248)
61	Subtotal-Customer		(9,711,963)	(9,208,205)	(482,266)	(20,827)	(0)	(665)
62	Subtotal-Capacity		(2,131,064)	(1,364,493)	(445,806)	(256,826)	(0)	(63,940)
63	Subtotal-Total		(11,843,027)	(10,572,698)	(928,072)	(277,652)	(0)	(64,605)
64	Total Rate Base-Customer		75,768,424	71,793,308	3,783,995	180,928	0	10,194
65	Total Rate Base-Capacity		16,491,075	10,554,103	3,457,622	1,985,732	0	493,618
66	Total Rate Base-Totals		92,259,499	82,347,411	7,241,617	2,166,659	0	503,811
67	Rate Base Ratios	Customer-Related	82.1253%	77.8167%	4.1015%	0.1961%	0.0000%	0.0110%
68		Capacity-Related	17.8747%	11.4396%	3.7477%	2.1523%	0.0000%	0.5350%
69		Total	100.0000%	89.2563%	7.8492%	2.3484%	0.0000%	0.5461%
70	Return Rate		8.8018%	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%
71								
72	Return Amounts-Customer		6,668,985	6,319,103	333,060	15,925	0	897
73	Return Amounts-Capacity		1,451,511	928,951	304,333	174,780	0	43,447
74	Return Amounts-Total		8,120,497	7,248,054	637,393	190,705	0	44,344
75			8,120,497	7,248,054	637,393	190,705	0	44,344
76		O&M Customer Ratios	88.37914%	81.19408%	5.63457%	1.25514%	0.00000%	0.29535%
77		O&M Capacity Ratios	11.62086%	7.15661%	2.88102%	1.30258%	0.00000%	0.28065%
78		O&M Total Ratios	100.0000%	88.35069%	8.51560%	2.55771%	0.00000%	0.57600%
79		Capacity Ratios	100.0000%	80.56000%	7.98000%	8.5100%	0.0000%	2.9500%

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Rate Base and Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
No.	Particulars	Remarks	Total	Residential	Small	Large	Contract	Transport
80	Customer Cost Analysis							
81	Rate Base Components Based on Plant							
82	Net Plant		\$ 85,480,387	\$ 81,001,513	\$ 4,266,261	\$ 201,754	\$ 0	\$ 10,858
83	Customer Deposits		(1,580,616)	(1,497,797)	(78,887)	(3,731)	(0)	(201)
84	Accum. Deferred Taxes-Customer		(8,308,345)	(7,873,017)	(414,663)	(19,610)	(0)	(1,055)
85	Total		75,591,426	71,630,700	3,772,710	178,414	0	9,602
86	Customer-Related Total Plant-Ratios							
87	Central Distribution System-Customer		37.6818%	37.6818%	37.6818%	37.6818%	0.0000%	37.6818%
88	Downstream Distribution -Customer		62.3182%	62.3182%	62.3182%	62.3182%	100.0000%	62.3182%
89	Total Customer Plant		100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
90								
91	Downstream Customer Rate Base-Net Plant		47,107,238	44,638,983	2,351,086	111,184	0	5,984
92								
93	Rate Base Components Based on O&M							
94	Cash		-	-	-	-	-	-
95	Materials & Supplies		114,624	105,305	7,308	1,628	0	383
96	Prepayments		62,374	57,303	3,977	886	0	208
97	Total Components Based on O&M		176,998	162,608	11,284	2,514	0	591
98								
99	Downstream-Customer O&M		20,208,185	18,536,109	1,326,982	283,086	0	62,008
100	Total-Customer O&M		24,392,076	22,409,046	1,555,106	346,410	0	81,514
101	Downstream Ratio to Total Customer O&M		82.85%	82.72%	85.33%	81.72%	99.86%	76.07%
102	Downstream O&M Rate Base		146,638	134,505	9,629	2,054	0	450
103	Total Downstream Customer Rate Base		\$ 47,253,876	\$	\$	\$	\$	\$
104	Downstream-Customer % of Total Customer Rate Base		62.3662%	62.3644%	62.3869%	62.5878%	99.9998%	63.1162%

6,434

44,773,488

2,360,715

113,239

0

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CenterPoint Energy
FINAL ORDER - Texas Coast 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		\$ 92,259,499	\$ 82,347,411	\$ 7,241,617	\$ 2,166,659	\$ 0	\$ 503,811
2								
3	Taxable Component of Return							
4	As a Percentage of Rate Base		5.5732%	5.5732%	5.5732%	5.5732%	5.5732%	5.5732%
5	Amount	Line 1 X 4	\$ 5,141,806	4,589,386	403,590	120,752	0	28,078
6	Income Tax Allowance	53.8462%	\$ 2,768,667	\$ 2,471,210	\$ 217,318	\$ 65,020	\$ 0	15,119
7	Customer Ratio		82.1253%	77.8167%	4.1015%	0.1961%	0.0000%	0.0110%
8	Capacity Ratio		17.8747%	11.4396%	3.7477%	2.1523%	0.0000%	0.5350%
9	Total		100.0000%	89.2563%	7.8492%	2.3484%	0.0000%	0.5461%
10	Customer Ratio		2,273,777	2,154,486	113,556	5,430	0	306
11	Capacity Ratio		494,890	316,724		59,591		
12	Total		\$ 2,768,667	\$	\$ 217,318	\$	\$	\$
							14,813	
				103,762		0	15,119	
					65,020	0		
			2,471,210					

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
State Margin Taxes by Customer Class

Line	Column (A)	(B)	(C)	(D)	(E)	(F)	(F)	
No.	Particulars	Reference	Total	Residential	Commercial and Industrial		Transport	
					Small	Large	Contract	
1	Revenue - Gas Service		\$ 184,626,439	132,351,428	23,857,611	27,651,070	-	\$ 766,330
2	Forfeited Discounts		1,280,040	1,115,906	82,820	81,314	-	-
3	Misc. Service Revenue		<u>2,641,980</u>	<u>1,802,920</u>	<u>837,060</u>	<u>2,000</u>		
4	Total		188,548,459	135,270,254	24,777,491	27,734,384	-	766,330
5	Gas Cost		136,252,211	91,133,067	20,090,328	25,028,816		-
6	Revenue Related Taxes							
7	Gas Service		5,448,112	3,907,503	777,697	759,077		3,835
8	Forfeited Discounts		<u>18,337</u>	<u>15,986</u>	<u>1,186</u>	<u>1,165</u>		-
9	Taxable Income		46,829,799	40,213,698	3,908,280	1,945,326	-	762,495
10	Tax at 1%		\$ 468,298	402,137	39,083	19,453	-	\$ 7,625

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FINAL ORDER CARD 23

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Cost of Capital by Component and Customer Class

Line	Column (A)	(B)	(C)	(D)	(F)	(G)	(H)
No.	Particulars	Total	Residential	Commercial and Industrial Sales		Contract	Transport
				Small	Large		
1	Amounts						
2	Long Term Debt	\$ 41,147,737	\$ 36,726,945	\$ 3,229,761	\$ 966,330	\$ 0	\$ 224,700
3	Preferred Stock	-	-	-	-	-	-
4	Common Equity	51,111,762	45,620,466	4,011,856	1,200,329		279,111
5	Total	\$ 92,259,499	\$	\$	\$	\$	\$
6	Ratios						
7	Long Term Debt {Line 2 / Line 5}	44.6000%	44.6000%	44.6000%	44.6000%	44.6000%	44.6000%
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}	55.4000%	55.4000%	55.4000%	55.4000%	55.4000%	55.4000%
10	Total	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
11	Cost Rates						
12	Long Term Debt	7.2390%	7.2390%	7.2390%	7.2390%	7.2390%	7.2390%
13	Preferred Stock	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
14	Common Equity	10.0600%	10.0600%	10.0600%	10.0600%	10.0600%	10.0600%
15	Capital Weighted Cost Rates						
16	Long Term Debt {Line 7 X 12}	3.2286%	3.2286%	3.2286%	3.2286%	3.2286%	3.2286%
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}	5.5732%	5.5732%	5.5732%	5.5732%	5.5732%	5.5732%
19	Total	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%
20	Amounts						
21	Interest Expenses {Line 7 X 12}	\$ 2,978,690	\$ 2,658,669	\$ 233,803	\$ 69,953	\$ 0	\$ 16,266
22	Preferred Costs {Line 8 X 13}	-	-	-	-	-	-
23	Net to Common {Line 9 X 14}	5,141,806	4,589,386	403,590	120,752	0	28,078
24	Total	\$ 8,120,497	\$ 7,248,054	\$ 637,393	\$ 190,705	\$ 0	\$ 44,344
25	Number of Places for Rounding	6					

FINAL ORDER CARD 24

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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Pre-tax Return by Customer Class

Line	Column (A)	(B)	(C)	(D)	(F)	(G)	(H)
No.	Particulars	Total	Residential	Small	Large	Contract	Transport
26	Income Tax Calculation - as a Percentage of Rate Base						
27	Taxable Component of Return	{Line 17 + 18}	5.5732%	5.5732%	5.5732%	5.5732%	5.5732%
28	Tax Allowance Rate	{35.00% / 65.00%}	53.846200%	53.846200%	53.846200%	53.846200%	53.846200%
29	Tax Allowance	{Line 21 X Line 22}	3.00096%	3.00096%	3.00096%	3.00096%	3.00096%
30	Return	{From Line 19}	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%
31	Pre-Tax Return	{Line 23 + Line 24}	11.8028%	11.8028%	11.8028%	11.8028%	11.8028%
32	Proof						
33	Pre-Tax Return	{Line 25}	11.8028%	11.8028%	11.8028%	11.8028%	11.8028%
34	Tax Deductions	{Line 16}	<u>3.2286%</u>	<u>3.2286%</u>	<u>3.2286%</u>	<u>3.2286%</u>	<u>3.2286%</u>
35	Taxable		<u>8.5742%</u>	<u>8.5742%</u>	<u>8.5742%</u>	<u>8.5742%</u>	<u>8.5742%</u>
36	Income Tax Rate		35.000000%	35.000000%	35.000000%	35.000000%	35.000000%
37	Taxes	{Line 29 X Line 30}	3.0010%	3.0010%	3.0010%	3.0010%	3.0010%
38	After Tax Return	{Line 29 - Line 31}	8.8018%	8.8018%	8.8018%	8.8018%	8.8018%
39	Interest Expense	{Line 16}	3.2286%	3.2286%	3.2286%	3.2286%	3.2286%
40	Net Income	{Line 32 - Line 33}	5.5732%	5.5732%	5.5732%	5.5732%	5.5732%
41	Preferred Cost	{Line 17}	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
42	Net Income to Common	{Line 34 - Line 35}	5.5732%	5.5732%	5.5732%	5.5732%	5.5732%

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FINAL ORDER CARD 25

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CenterPoint Energy
FINAL ORDER - Texas Coast 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	Gross Cost of Service						
2	Customer-related ratio		86.2748%	80.2227%	5.0396%	0.8312%	0.0000%
3	Capacity-related ratio		<u>13.7252%</u>	<u>8.6213%</u>	<u>3.1307%</u>	<u>1.6020%</u>	<u>0.0000%</u>
4	Total		<u>100.0000%</u>	<u>88.8440%</u>	<u>8.1703%</u>	<u>2.4332%</u>	<u>0.0000%</u>
5							
6	Customer-related amount		3,007,408	2,796,441	175,674	28,973	0
7	Capacity-related amount		<u>478,439</u>	<u>300,524</u>	<u>109,132</u>	<u>55,844</u>	<u>12,939</u>
8	Total Amount		<u>3,485,847</u>	<u>3,096,965</u>	<u>284,805</u>	<u>84,817</u>	<u>19,259</u>
9							
10	Customer-related amount		2,279,363	2,119,468	133,146	21,959	0
11	Capacity-related amount		<u>362,617</u>	<u>227,772</u>	<u>82,713</u>	<u>42,325</u>	<u>9,806</u>
12	Total Amount		<u>2,641,980</u>	<u>2,347,240</u>	<u>215,859</u>	<u>64,284</u>	<u>14,597</u>
13							
14			Test		Pro	0	
15		<u>Account</u>	<u>Year</u>	<u>Adjustment</u>	<u>Forma</u>	0	
16	Forfeited Discounts	487 \$	1,280,040	(1,280,040)	-		
17	Miscellaneous Gas Service	488	1,939,618	702,362	2,641,980		
18	Other Gas Revenues	495	<u>266,189</u>	<u>(266,189)</u>	<u>-</u>	0	
19	Total Revenue Credits		<u>\$ 3,485,847</u>	<u>\$</u>	<u>\$</u>	0	

(843,867) 2,641,980

FINAL ORDER CARD 25
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CenterPoint Energy
FINAL ORDER - Texas Coast Division
Revenue Credits to the Cost of Service - Test Year

Line	Column (A)		(B)	(C)	(D)	(E)	(F)	(G)
No.	Particulars	Reference	Total	Residential	Small	Large	Contract	Transport
20	<u>Test Year</u>							
21	Forfeited Discounts	487	1,280,040	\$ 1,115,906	\$ 82,820	\$ 81,314		
22	Miscellaneous Gas Service	488	2,641,980	1,802,920	837,060	2,000		
23	Other Gas Revenues	495	266,189	236,493	21,749	6,477		1,471
24	Total Revenue Credits		4,188,209	3,155,319	941,629	89,791		1,471
25	<u>Pro Forma Year</u>							
26	Forfeited Discounts	487		-	-	-	-	-
27	Miscellaneous Gas Service	488	2,641,980	1,802,920	837,060	2,000		
28	Other Gas Revenues	495	-					
29	Total Revenue Credits		\$ 2,641,980	\$	\$	\$ 0	\$	\$
						0		
			-				-	
			1,802,920	-	-	-	-	
				837,060	2,000	-		

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FINAL ORDER CARD WP 1

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Minimum System Analysis - CARD Model Input Summary

	Column (A)	(B)	(C)	(D)
Line No.	<u>Particulars</u>	<u>Linear Feet</u>	<u>Amounts</u>	<u>Remarks/Other</u>
1	<u>Minimum System Analysis:</u>			
2	Total Original Cost of Construction-Mains in Service		\$ 78,755,568	
3	Total Linear Feet of Mains in Service	25,581,189		
4	Cost of Two Inch Mains		\$ 45,076,632	
5	Linear Feet of Two inch Mains	19,771,385		
6	Composite Average Unit Cost of 2 inch Mains			2.28 Line 4 (\$ Amount) / Line 5 (Feet)
7	Cost of 2 inch Minimum System		\$ 58,322,360	Column (B), Line 3 X Column (C), Line 6
8	Excess Mains Cost of Two inch System		\$ 20,433,208	Column (C): Line 1 - Line 7
9	Number of Customer Locations	244,043		
10	Average Distance of Main per Customer Location	105		

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FINAL ORDER CARD WP 2

CenterPoint Energy
FINAL ORDER - Texas Coast 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	699	\$ 4,063	\$ 5.81	0.0%	0.0%
2	3/4 Inch	2,619	16,199	6.19	0.0%	0.0%
3	1 Inch	26,088	14,217	0.54	0.1%	0.0%
4	1 1/4 Inch	795,992	716,611	0.90	3.11%	0.91%
5	1 1/2 Inch	0	-	-	0.00%	0.00%
6	2 Inch	19,771,385	45,076,632	2.28	77.29%	57.24%
7	2 1/2 inch	0	-	-	0.0%	0.0%
8	3 Inch	230,855	436,039	1.89	0.9%	0.6%
9	3 1/2 Inch	0	-	-	0.0%	0.0%
10	4 Inch	3,282,081	19,138,523	5.83	12.8%	24.3%
11	4 1/2 Inch	0	-	-	0.0%	0.0%
12	5 Inch	4,475	11,072	2.47	0.0%	0.0%
13	6 Inch	1,306,720	12,005,450	9.19	5.1%	15.2%
14	7 Inch	0	-	-	0.0%	0.0%
15	8 Inch	158,016	1,123,992	7.11	0.6%	1.4%
16	10 Inch	1,287	34,956	27.16	0.0%	0.0%
17	12 Inch	972	177,815	182.94	0.0%	0.2%
18	14 Inch	-	-	-	0.0%	0.0%
19	16 Inch				0.0%	0.0%
20	18 Inch				0.0%	0.0%
21	Other	0	-	-	0.0%	0.0%
22	Totals	25,581,189	\$ 78,755,568	\$		100.0%
23	VINTAGE COST OF 2 INCH MIN. SYS.	25,581,189	\$ 58,322,360	\$		74.05%

100.0%

100.0%

3.08

2.2799

24	Capacity-related Mains Costs based on Costs in Excess of Minimum System	\$ <u>20,433,208</u>	<u> </u>
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25.95%

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FINAL ORDER CARD WP 3

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Downstream Distribution Plant - Equivalent System Cost New Analyses CARD Model Input

Line No.	Particulars	Column (A)	(B)	(C)	(D)	(E)	(F)	Connectivity
			Replacement Cost New - mounts	Ratios	Number of Installations	Minimum Connect	Capacity Related Costs	Ratio
1	Services: Plant Account 380:							
2	Minimum Residential		\$ 66,878,943	92.9149%	231,256	\$ 66,789,045	\$ 89,898	99.8656%
3	\$ 288.81 Small Com & Ind		4,382,381	6.0884%	12,180	3,517,706	864,675	80.2693%
4	Large Com & Ind		660,652	0.9178%	576	166,355	494,297	25.1804%
5	Contract Com & Ind		0	0.0000%	0	0	0	0.0000%
	Transport		56,705	0.0788%	31	8,953	47,752	15.7889%
6	Total Services		\$ 71,978,681		244,043	\$ 70,482,059		
7	Meters: Plant Account 381:							
8	Minimum Residential		18,562,287	80.8478%	231,256	\$ 13,445,224	\$ 5,117,063	72.4330%
9	\$ 58.14 Small Com & Ind		3,291,849	14.3376%	12,180	708,145	2,583,704	21.5121%
10	Large Com & Ind		951,432	4.1440%	576	33,489	917,943	3.5198%
11	Contract Com & Ind		0	0.0000%	0	0	97.9207%	0.0000%
	Transport		153,964	0.6706%	31	1,496,622	152,162	1.1706%
12	Total Meters		\$ 22,959,532		244,043	\$ 14,188,660		
13	Meter Installations: Plant Account 382:							
14	Minimum Residential		14,586,368	82.1557%	231,256	\$ 14,162,117	\$ 424,251	97.0915%
15	\$ 61.24 Small Com & Ind		2,501,440	14.0890%	12,180	745,903	1,755,537	29.8190%
16	Large Com & Ind		548,646	3.0902%	576	35,274	513,372	6.4293%
17	Contract Com & Ind		0	0.0000%	0	0	61.7986%	0.0000%
	Transport		118,093	0.6651%	31	8,770,872	116,195	1.6076%
18	Total Installations		\$ 17,754,547	%	244,043	\$		
19	All Regulators: Plant Accounts 383 & 385:							
20	Minimum Residential		5,457,458	70.1354%	231,256	\$ 3,649,220	\$ 1,808,238	66.8667%
21	\$ 15.78 Small Com & Ind		1,365,465	17.5480%	12,180	192,200	1,173,265	14.0758%
22	Large Com & Ind		806,422	10.3636%	576	9,089	797,333	1.1271%
23	Contract Com & Ind		0	0.0000%	14,945,093	0	84.1767%	0.0000%
24	Transport		151,970	1.9530%	31	2,809,354	151,481	0.3219%
25	Total Regulators		\$ 7,781,315	%	244,043	\$		

100.0000

0.050000

49.4903%

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FINAL ORDER CARD WP 4

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Sales, System & Customer Statistics CARD Model Input

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Small	(E) Large	(F) Contract	(G) Transport
				Commercial and Industrial			
1	Number of Customer Locations	244,043	231,256	12,180	576		
2	Ratios	100.00000000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
3	Number of Meters Installed	244,043	231,256	12,180	576		
4	Ratios	100.00000000%	94.7603%	4.9909%	0.2360%	0.0000%	0.0127%
5	Number of Bills	2,896,371	2,723,381	166,333	6,357	31	300
6	Ratios	100.0000%	94.0274%	5.7428%	0.2195%	0.0000%	0.0104%
7	Average Bill Count	241,364	226,948	13,861	530	31	
8	Location Occupancy Ratios	98.90%	98.14%	113.80%	91.97%	0.00%	80.65%
9	Design-Day Demand - Unadjusted	245,453	199,153	20,366	20,281	-	
10	Ratios	100.0000%	81.1369%	8.2973%	8.2627%	0.0000%	2.3031%
11	Design-Day - As Adjusted	234,481	188,891	18,709	19,964	25	
12	Ratios - 2 Inch Design Day	100.0000%	80.5600%	7.9800%	8.5100%	0.0000%	2.9500%
13	Annual Sales - Ccf	166,027,324	96,743,884	21,326,972	26,701,488	5,653	
14	Annual Average Day - Mcf	45,487	26,505	5,843	7,315		
15	Sales Ratios	100.0000%	58.2699%	12.8455%	16.0826%	0.0000%	12.8021%
16	Load Factor	19.40%	14.03%	31.23%	36.64%	0.00%	84.19%
17	Net Plant - Allocated	\$ 104,102,526	\$ 92,920,109	\$ 8,169,689	\$ 2,444,312	\$ -	\$ 568,416
18	Ratios	100.000000%	89.258266%	7.847734%	2.347985%	0.000000%	0.546016%
19	Net Plant Per Customer Location	\$ 426.57	\$ 401.81	\$ 670.75	\$ 4,243.60		\$ 18,336.00
20	Net Plant Per Customer / Residential		1	1.67	10.56		45.63
21	Net Plant Weighted Customer Location Counts	259,086	231,256	20,332	6,083		1,415
22	Ratios	100.000000%	89.258266%	7.847734%	2.347985%		0.546016%
23	Net Plant Weighted Ratios	100.0000%	89.26%	7.85%	2.35%		0.55%

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- FINAL ORDER CARD WP 5

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Operation, Maintenance & Customer Service Expenses - CARD Model Input 1 of 2

Line	Column (A)	Column (B)	(C)	(D)	(E)
No.	Account No.	Particulars	Amount	Model Result Allocated	Internal Error Check
1		DISTRIBUTION OPERATION EXPENSES:			
2	870	Operation supervision and engineering.	\$ 419,149	\$ 419,149	\$ -
3	871	Distribution load dispatching.	\$ 112,063	112,063	-
4	874	Mains and services.	\$ 2,254,778	2,254,778	-
5	875	Measuring and regulating station--General.	\$ 6,051	6,051	-
6	876	Measuring and regulating station--Industrial	\$ 17,950	17,950	-
7	877	Measuring and regulating station-Citygate	\$ -	-	-
8	878	Meter and house regulator.	\$ 2,745,118	2,745,118	-
9	879	Customer installations.	\$ 33,104	33,104	-
10	880	Other.	\$ 1,394,324	1,394,324	-
11	881	Rents.	\$ 163,604	163,604	-
12		Subtotal Distribution Operation Expenses	\$ 7,146,141	\$ 7,146,141	\$ -
13		DISTRIBUTION MAINTENANCE EXPENSES:		-	-
14	885	Supervision and engineering.	\$ 384,037	\$ 384,037	\$ -
	886	Maintenance of Structures & Improvements	\$ -	-	-
15	887	Mains.	\$ 1,374,370	1,374,370	-
16	889	Measuring & regulating station equipment--General.	\$ 122,881	122,881	-
17	890	Measuring & regulating station equipment--Industrial.	\$ 107,484	107,484	-
18	891	Measuring & regulating station equipment--City gates.	\$ 17,291	17,291	-
19	892	Services.	\$ 1,187,392	1,187,392	-
20	893	Meters and house regulators.	\$ 267,206	267,206	-
21	894	Other equipment.	\$ 224,408	224,408	-
22		Subtotal Distribution Maintenance Expenses	\$ 3,685,069	\$ 3,685,069	\$ -
23		CUSTOMER ACCOUNTS:		-	-
24	901	Supervision.	\$ 154,007	\$ 154,007	\$ -
25	902	Meter reading expense.	\$ 1,459,912	1,459,912	-
26	903	Customer records and collection expense.	\$ 5,544,604	5,544,604	-
27	904	Uncollectible accounts.	\$ 651,045	651,045	-
28	905	Miscellaneous customer accounts expenses	\$ 97,273	97,273	-
29		Subtotal Customer Accounts Expense	\$ 7,906,841	\$ 7,906,841	\$ -
30		CUSTOMER SERVICE EXPENSES			
31	907	Supervision		\$ -	\$ -
32	908	Customer assistance expenses	-	-	-
33	909	Informational and instructional advertising expenses	27,528	27,528	-
34	910	Miscellaneous customer service and informational expense	37,515	37,515	-
35		Subtotal Customer Service and Informational Expenses	\$ 65,043	\$ 65,043	\$ -

- **FINAL ORDER CARD WP 6**

CenterPoint Energy
FINAL ORDER - Texas Coast 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	\$ 39,857	\$ 39,857	\$ -
3	912	Demonstrating and selling expenses	\$ 5,359	5,359	-
4	913	Advertising expense	\$ 1,070	1,070	-
5	916	Miscellaneous sales promotion expense.	\$ 10,718	10,718	-
6		Subtotal Sales Expense	\$ 57,004	\$ 57,004	\$ -
7	ADMINISTRATIVE AND GENERAL EXPENSES				
8	920	Administrative and general salaries.	\$ 378,670	\$ 378,670	\$ -
9	921	Office supplies and expenses.	\$ 249,599	249,599	-
10	923	Outside services employed.	\$ 43,943	43,943	-
11	924	Property insurance.	\$ 16,251	16,251	-
12	925	Injuries and damages.	\$ 856,217	856,217	-
13	926	Employee pensions and benefits.	\$ 2,168,337	2,168,337	-
14	928	Regulatory commission expense.	\$ -	-	-
15	930.1	General advertising expenses.	\$ 80,854	80,854	-
16	930.2	Miscellaneous general expenses.	\$ 4,414,415	4,414,415	-
17	931	Rents	\$ 231,629	231,629	-
18	932	Maintenance of general plant.	\$ 299,346	299,346	-
19		Subtotal Administrative & General Expenses	\$ 8,739,261	\$ 8,739,261	\$ -
20		Total Operating & Maintenance Expenses	\$ 27,599,359	\$ 27,599,359	\$ -
21	OTHER INTERNALLY GENERATED SUBTOTAL CHECKS				
22	VAR	Total Supervised Field Expenses	\$ 8,245,688	\$ 8,245,688	\$ -
23	VAR	Total Operating, Maintenance, and Customer Accounts Expense	18,957,203	18,957,203	-

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FINAL ORDER CARD WP 7

CenterPoint Energy
FINAL ORDER - Texas Coast 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	\$ 1,280,040	\$ -
2	Miscellaneous Gas Service	488	1,939,618	2,641,980
3	Other Gas Revenues	493 & 495	266,189	-

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FINAL ORDER CARD WP

CenterPoint Energy						
FINAL ORDER - Texas Coast Division						
Miscellaneous Inputs - CARD Model Input 2 of 2						
Line	Column (A)	(B)	(C)	(D)	(E)	(F)
<u>No.</u>	<u>Particulars</u>	<u>Total</u>	<u>Residential</u>	Commercial and Industrial		<u>Contract</u>
				<u>Small</u>	<u>Large</u>	
1	Net Revenues under Current Base Rates	\$ 42,916,888	\$ 37,310,991	\$ 2,994,369	\$ 1,849,033	\$ -

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(F)

Transport

\$ 762,495

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FINAL ORDER CARD WP 9

CenterPoint Energy
 FINAL ORDER - Texas Coast Division
 Taxes Other Than Income - CARD Model Input

Column (A)		(B)	(C)
Line	Account		
<u>No.</u>	<u>No.</u>	<u>Particulars</u>	<u>Total</u>
1	720040	Regulatory Taxes & Charges - State Fees	\$ -
2	720040	State Regulatory Fee	-
3	722080	Sales & Use Tax	-
	722140	Other Taxes - Miscellaneous	-
4	722150	Other Taxes Expenses - Property	1,340,227
6	722160	FICA Tax	589,143
7	722170	Unemployment Tax	838
8	722190	State Franchise Tax	-
9			
10			
11		Totals	<u>\$ 1,930,208</u>

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FINAL ORDER CARD WP 10

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Cost of Capital by Component - CARD Model Input

Column (A)		(B)
Line No.	<u>Particulars</u>	<u>Ratios</u>
		<u>Amounts</u> <u>Rates</u>
1	<u>Cost of Capital Components - Industry Capital Structure Ratios</u>	
2	Long Term Debt	44.60%
3	Preferred Stock	0.00%
4	Common Equity	55.40%
5	Total	100.00%
6	<u>Amounts - Industry Capital Structure Ratios Applied to Rate Base</u>	
7	Long Term Debt	\$ 41,147,737
8	Preferred Stock	-
9	Common Equity	51,111,762
10	Total	\$ 92,259,499
11	<u>Cost of Capital Components - Rates</u>	
12	Long Term Debt	7.2390%
13	Preferred Stock	0.0000%
14	Common Equity	10.0600%
15	Overall	8.8018%

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FINAL ORDER CARD WP 11

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Depreciation Expense CARD Model Input

Line	Column (A)	(B)	(C)
<u>No.</u>	<u>Particulars</u>	<u>Account No.</u>	<u>DDA</u>
1	INTANGIBLE PLANT		
2	Organization.	301	\$ -
3	Franchise and Consents.	302	-
4	Miscellaneous intangible plant.	303	490,005
5	Subtotal Intangible Plant		490,005
6	DISTRIBUTION PLANT		
7	Land & land rights.	374	2,190
8	Structures and improvements.	375	2,489
9	Mains.	376	2,085,888
10	Measuring and regulating equipment--General.	378	31,738
11	Measuring and regulating equipment--City gate.	379	103,625
12	Services.	380	2,998,207
13	Meters.	381	252,977
14	Meter installations.	382	442,808
15	House regulators.	383	180,762
16	Industrial measuring and regulating station equipment.	385	8,782
17	Other property on customers' premises.	386	-
18	Other equipment.	387	15,054
19	Subtotal Distribution Plant		6,124,519
20	GENERAL PLANT		
21	Land & land rights.	389	-
22	Structures and improvements.	390	487
23	Office furniture and equipment.	391	6,225
24	Transportation equipment.	392	-
25	Stores equipment.	393	-
26	Tool, shop and garage equipment.	394	8,537
27	Laboratory equipment.	395	-
28	Power operated equipment.	396	-
29	Communication equipment.	397	-
30	Miscellaneous equipment.	398	1,201
31	Other Amortization	0	1,758
32	Subtotal General Plant		18,207
33	Overall Totals		\$ 6,632,731

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FINAL ORDER CARD WP 12

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Gas Plant In Service - Test Year, As Adjusted

Line No.	Column (A) <u>Particulars</u>	(B) Account <u>No.</u>	(C) Gross <u>Plant</u>	(D) Accumulated <u>Reserve</u>	(E) Net <u>Plant</u>
1	INTANGIBLE PLANT				
2	Franchise and Consents.	302	\$ 419	\$ -	\$ 419
3	Miscellaneous intangible plant.	303	5,713,017	3,592,860	2,120,157
4	Subtotal Intangible Plant		5,713,436	3,592,860	2,120,576
5	DISTRIBUTION PLANT				
6	Land & land rights.	374	133,873	96,063	37,810
7	Structures and improvements.	375	108,669	86,884	21,785
8	Mains.	376	76,536,051	37,891,067	38,644,984
9	Measuring and regulating equipment-General.	378	736,380	365,935	370,445
10	Measuring and regulating equipment-City gates.	379	3,364,452	1,411,723	1,952,729
11	Services.	380	57,494,150	21,778,528	35,715,622
12	Meters.	381	12,585,912	5,813,960	6,771,952
13	Meter installations.	382	15,222,563	4,198,121	11,024,442
14	House regulators.	383	5,241,234	1,773,748	3,467,486
15	Industrial measuring-regulating station equip.	385	315,894	126,870	189,024
16	Other property on customers' premises.	386	-	55	(55)
17	Other equipment.	387	474,897	199,089	275,808
18	Subtotal Distribution Plant		172,214,075	73,742,043	98,472,032
19	GENERAL PLANT				
20	Land & land rights.	389	-	-	-
21	Structures and improvements.	390	126,817	50,660	76,157
22	Office furniture and equipment.	391	598,332	533,998	64,334
23	Transportation equipment.	392	3,125,485	1,563,135	1,562,350
24	Stores equipment.	393	-	-	-
25	Tool, shop and garage equipment.	394	537,385	303,976	233,409
26	Laboratory equipment.	395	-	-	-
27	Power operated equipment.	396	776,143	275,045	501,098
28	Communication equipment.	397	793,699	122,561	671,138
29	Miscellaneous equipment.	398	65,968	12,612	53,356
30	Work in Progress		-	(348,076)	348,076
31	Subtotal General Plant		6,023,829	2,513,911	3,509,918
32	Overall Totals		\$ 183,951,340	\$ 79,848,814	\$ 104,102,526

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FINAL ORDER CARD WP 13

CenterPoint Energy
FINAL ORDER - Texas Coast Division
Adjustment to Design-day Demands to Arrive at Peak-day Allocation Factor

Line No.	Column (A) Particulars	(B) Total	(C) Residential	(D) Small	(E) Large	(F) Contract	(F) Transport
1	Design-Day Demands	263,445	216,125	20,372	20,028	-	6,920
2	Ratios	<u>100.00%</u>	<u>82.04%</u>	<u>7.73%</u>	<u>7.60%</u>	<u>0.00%</u>	<u>2.63%</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	241,364	226,948	13,861	530	-	25
7	Maximum Daily Flow per Class in CFH	<u>28,963,680</u>	<u>27,233,760</u>	<u>1,663,320</u>	<u>63,600</u>		
8	Total Deduction (Maximum Daily Flow per Class in Mcf)	<u>28,964</u>	<u>27,234</u>	<u>1,663</u>	<u>64</u>		
9	Reduced Design-Day Demands	<u>234,481</u>	<u>188,891</u>	<u>18,709</u>	<u>19,964</u>	<u>3,000</u>	
10	Ratios - 2 Inch Design Day	<u>100.00%</u>	<u>80.56%</u>	<u>7.98%</u>	<u>-8.51%</u>	<u>0.00%</u>	<u>2.95%</u>
						3,917	
	Ratios - 2 Inch Design Day	<u>100.00%</u>	<u>80.56%</u>	<u>7.98%</u>	<u>8.51%</u>	<u>0.00%</u>	<u>2.95%</u>
					-		
	Ratios - 3 Inch Design Day Plug	<u>100.00%</u>	<u>78.10%</u>	<u>8.39%</u>	<u>10.03%</u>	<u>0.00%</u>	<u>3.48%</u>
	Ratios - 3 Inch Design Day / Avg. Throughput Plug	<u>100.00%</u>	<u>68.18%</u>	<u>10.62%</u>	<u>13.06%</u>	<u>0.00%</u>	<u>8.14%</u>
	Ratios - 2 Inch Design Day / Avg. Throughput Plug	<u>100.00%</u>	<u>69.42%</u>	<u>10.42%</u>	<u>12.29%</u>	<u>0.00%</u>	<u>7.87%</u>

CenterPoint Energy
FERC Distribution Calculation
For Adjustments Applicable to Multiple FERCS

Wage Adjustment	<u>Allocation %</u>	<u>Amount</u>
Amount of Adjustment		\$ (55,842)
* 8700 Oper Supv & Eng	3.70%	\$ (2,064)
* 8710 Distr Load Dispatch	0.72%	\$ (403)
* 8740 Mains & Services Exp	7.50%	\$ (4,187)
* 8750 Meas & Reg Sta Exps	0.06%	\$ (31)
* 8780 Meter & House Reg	23.52%	\$ (13,134)
* 8800 Other Utility Expense	0.99%	\$ (554)
* 8850 Maint Supv & Eng	4.08%	\$ (2,277)
* 8870 Maintenance of Mains	10.37%	\$ (5,789)
* 8890 Maint of Meas & Reg	1.45%	\$ (811)
* 8900 Maint-Meas & Reg Sta	0.12%	\$ (64)
* 8910 Maint-Meas & Reg-Cit	0.87%	\$ (487)
* 8920 Maint of Services	19.27%	\$ (10,762)
* 8930 Maint-Mtr & Hous Reg	6.05%	\$ (3,377)
* 9010 Supervision	1.09%	\$ (610)
* 9020 Meter Reading Exp	0.04%	\$ (20)
* 9030 Cust Records & Colle	14.34%	\$ (8,006)
* 9050 Misc Cust Accts Exp	0.45%	\$ (252)
* 9090 Info & Instruc Adv	0.16%	\$ (87)
* 9100 Misc Cust Srv & Info	0.36%	\$ (202)
* 9110 Supervision	0.36%	\$ (202)
* 9120 Demo & Selling Exps	0.05%	\$ (29)
* 9160 Misc Sales Exps	0.10%	\$ (58)
* 9200 Admin & Gen Salaries	4.34%	\$ (2,421)
* 9302 Misc General Exps	0.02%	\$ (13)
	<u>100.00%</u>	<u>\$ (55,840)</u>

Auto Liability	<u>Allocation %</u>	<u>Amount</u>
Amount of Adjustment		\$ 89,337
8710 Distr Load Dispatch	3.00%	\$ 2,680
8740 Mains & Services Exp	16.00%	\$ 14,294
8780 Meter & House Reg	17.00%	\$ 15,187
8870 Maintenance of Mains	21.00%	\$ 18,762
8900 Maint-Meas & Reg Sta	2.00%	\$ 1,787
8910 Maint-Meas & Reg-Cit	1.00%	\$ 893
8920 Maint of Services	9.00%	\$ 8,040
8930 Maint-Mtr & Hous Reg	2.00%	\$ 1,787
8940 Maint of Oth Equip	18.00%	\$ 16,081
9020 Meter Reading Exp	6.00%	\$ 5,360
9030 Cust Records & Colle	3.00%	\$ 2,680
9050 Misc Cust Accts Exp	1.00%	\$ 893
9302 Misc General Exps	1.00%	\$ 893
	<u>100.00%</u>	<u>\$ 89,337</u>

Safety Awards	<u>Allocation %</u>	<u>Amount</u>
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CenterPoint Energy
FERC Distribution Calculation
For Adjustments Applicable to Multiple FERCS

Amount of Adjustment		\$	(7,086)
* 8700 Oper Supv & Eng	50%	\$	(3,543)
* 8850 Maint Supv & Eng	50%	\$	(3,543)
	100%	\$	(7,086)

Vehicle Fuel	<u>Allocation %</u>	<u>Amount</u>
Amount of Adjustment		\$ 66,182
* 8710 Distr Load Dispatch	0.78%	\$ 518
* 8740 Mains & Services Exp	10.78%	\$ 7,133
* 8760 Meas & Reg Sta Exps	0.25%	\$ 166
* 8780 Meter & House Reg	49.65%	\$ 32,857
* 8790 Customer Install Exp	1.44%	\$ 953
* 8800 Other Utility Expense	-8.65%	\$ (5,728)
* 8870 Maintenance of Mains	15.44%	\$ 10,216
* 8890 Maint of Meas & Reg	2.00%	\$ 1,325
* 8900 Maint-Meas & Reg Sta	1.40%	\$ 925
* 8920 Maint of Services	7.35%	\$ 4,867
* 8930 Maint-Mtr & Hous Reg	2.43%	\$ 1,605
* 8940 Maint of Oth Equip	3.17%	\$ 2,096
* 9020 Meter Reading Exp	0.16%	\$ 103
* 9030 Cust Records & Colle	13.70%	\$ 9,066
* 9210 Office Supplies & Ex	0.07%	\$ 46
* 9320 Maint Gen Plant	0.05%	\$ 34
	100.00%	\$ 66,182

Calc. of State Margin Tax		
Total Pro-Forma Revenues		
Total non-Gas Revenues		\$ 46,820,569
4081		\$ 468,206

Decision Summary - GUD No. 9791

Revenue Requirement Requested:	\$51,482,357	Revenue Requirement:	\$47,264,144
Increase Requested:	\$5,424,281	Change from Request**:	(\$4,218,213)
		Increase:	\$1,206,068

		Residential		General Service - Small Volume		General Service - Large Volume	
	Proposed Customer Charge	14.50		12.50		12.50	
	Final Order	13.50		12.50		12.50	
	Proposed Usage Charge	Ccf	Per Ccf	Ccf	Per Ccf	Ccf	Per Ccf
		Block 1: 0-30 Ccf	0.0386	Block 1: 0-150 Ccf	0.0925	Block 1: 0-1500 Ccf	0.0904
		Block 2: 31+ Ccf	0.0515	Block 2: 151+ Ccf	0.0350	Block 2: 1501 - 10,000 Ccf	0.0588
Final Order	All Ccf		0.03055	Block 1: 0-150 Ccf	0.06655	Block 1: 0-1500 Ccf	0.09036
				Block 2: 151+ Ccf	0.03258	Block 2: 1501 - 10,000 Ccf	0.05880
						Block 3: 10,001+ Ccf	0.04980
FINAL ORDER							

Issue		Recommendation Adopt = 1, Deny = 0	Schedule Impacted	Element Impacted	Revenue Requirement	Revenue Req Impact**	
		* Decisions are mutually exclusive		** Approximation due to flow-through tax effects and rounding			
Rate Base							
1a	CWIP - removal from rate base - associated depreciation expense	0	2A WP 4b 23 Summary	Col H Col G	\$51,011,464	(\$470,893)	
1b	Remove Budgeted Plant Additions / Retirements (Issue 28 - Post Test Year Adjustments (Pro Forma Test Year)	0	2A, 2B	Col F&G	\$49,248,840	(\$2,233,517)	
1c	Plant In Service as of May 31, 2008	1	2A, 2B WP 4b 23 Summary		\$50,413,988	(\$1,068,369)	
2	Excess Accumulated Depreciation (EAD)		May be implemented as a refund separate from Cost of service model.		\$51,295,156	(\$187,201) (\$52,652)	systemwide environs only
3a(1)	CWC-Proxy Lead/Lag w/ Factoring	0	2, 2C, CARD 19	Schedule 2c	\$50,464,992	(\$1,017,365)	
3a(2)	CWC-Proxy Lead/Lag w/o Factoring	0	2, 2C, CARD 19		\$51,147,679	(\$334,678)	
3b	Cash Working Capital - Negative One-Eighth	0	2, 2C, CARD 20		\$49,699,742	(\$1,782,615)	
4a	Storage Gas - Test Year Value	0	2E 2	F17 J29 D106	\$49,752,408	(\$1,729,949)	
4b	Storage Gas - Remove from COS	1	2E	F17	\$48,985,027	(\$2,497,330)	
4c	Storage Gas - 12-mo. Avg. as of May, 2008	0	2E	F17	\$50,811,891	(\$670,466)	
5	Return on Rate Base						
	Long Term Debt (conceded on Rebuttal)	7.24%					
	Common Equity (8/12/08 Joint Stipulation 10.06%)	10.06%					
Expenses							
6	Depreciation	0	WP 4b/23 Summary	E26	\$50,291,179	(\$1,191,178)	
7	Litigation Expense	Withdrawn					
8a	Uncollectibles - 2004, 2005, 2007 avg.	0	4b CARD WP-5	C23 D42	\$51,144,333	(\$338,024)	
8b	Uncollectibles - 5 year avg. (2003-2007)	1	4b CARD WP-5	C23 D42	\$51,203,580	(\$278,777)	
9	Call Center	0	4b CARD WP-5	C21 D41	\$51,102,908	(\$379,449)	
10	Texas Administrative Expense (all adjustments)	0	4b CARD WP-5	C22 D82	\$50,865,580	(\$616,777)	
10a	TAE - IT Depreciation	0			\$51,166,815	(\$315,542)	
10b	TAE - General Inflation	1			\$51,405,984	(\$76,373)	
10c	TAE - Legal Fees	0			\$51,435,126	(\$47,231)	
10d	TAE - Labor Escalation	1			\$51,369,807	(\$112,550)	
10e	TAE - Insert Operations Depreciation	0			\$51,411,008	(\$71,349)	
11	Allocated Corporate Overhead Expense						
	Investor Services and Investor Relations	1	4b	C23	\$51,431,016	(\$51,341)	
	All Remaining Allocations of Corporate OH	0	CARD WP-5	D82	\$50,836,592	(\$645,765)	
Payroll Expense							
12	Number of Employees	0	4b	C17	\$51,150,622	(\$331,735)	Payroll Expense
13	Elimination of Vacant Positions	0	4b	C17	\$51,012,158	(\$470,199)	Adjustments
14	Elimination of Severance Pay	1	4b	C17	\$51,439,080	(\$43,277)	include impacts of
15a	Elimination of Incentive Compensation	0	4b	C17	\$50,972,301	(\$510,056)	Employee Benefits
15b	Allow Inc. Comp. for only direct TX Coast and Houston Support Employees	1	4b	C17	\$51,409,073	(\$73,284)	
16	Expense-Capitalization Weighting	0	4b	C17	\$51,320,746	(\$161,611)	and Payroll Taxes

Decision Summary - GUD No. 9791

Revenue Requirement Requested:	\$51,482,357	Revenue Requirement:	\$47,264,144
Increase Requested:	\$5,424,281	Change from Request**:	(\$4,218,213)
		Increase:	\$1,206,068

		Residential		General Service - Small Volume		General Service - Large Volume	
	Proposed Customer Charge	14.50		12.50		12.50	
	Final Order	13.50		12.50		12.50	
	Proposed Usage Charge	Ccf	Per Ccf	Ccf	Per Ccf	Ccf	Per Ccf
		Block 1: 0-30 Ccf	0.0386	Block 1: 0-150 Ccf	0.0925	Block 1: 0-1500 Ccf	0.0904
		Block 2: 31+ Ccf	0.0515	Block 2: 151+ Ccf	0.0350	Block 2: 1501 - 10,000 Ccf	0.0588
Final Order	All Ccf	0.03055	Block 1: 0-150 Ccf	0.06655	Block 3: 10,001+ Ccf	0.0498	
FINAL ORDER				Block 2: 151+ Ccf	0.03258	Block 2: 1501 - 10,000 Ccf	0.05880
						Block 3: 10,001+ Ccf	0.04980

Issue	Recommendation Adopt = 1, Deny = 0	Schedule Impacted	Element Impacted	Revenue Requirement	Revenue Req Impact**
	* Decisions are mutually exclusive		** Approximation due to flow-through tax effects and rounding		
17 Employee Benefits		Note: changes to Employee Benefits automatically result from any changes to Payroll Expense.			
18 Payroll Taxes		Note: changes to Payroll Taxes automatically result from any changes to Payroll Expense.			
19 Amortization of Intangible Plant	0	4B	G45	\$51,457,952	(\$24,405)
20 Consolidated Tax Savings	Withdrawn				
Allocation					
21 Classification of Costs 3 inch Min. Sys.	0	CARD WP-2 CARD WP-13	B36 D26	\$51,364,458	(\$117,899)
22 Capacity Allocation Factor 50% Max. Degree Day / 50% Avg. Throughput	0	CARD WP-13	D26	\$51,125,486	(\$356,871)
23 Customer Allocation Factor - Meter Reading	1	CARD 15	C185	\$51,470,411	(\$11,946)
24 Customer Allocation Factor - Uncollectibles	1	CARD 15	C186	\$51,474,777	(\$7,580)
Rate Design:					
25 COSA		Note: Does not affect these spreadsheets.			
26 Tax Adjustment Clause	0	Note: TCUC recommends inclusion of \$3,915,880 of municipal franchise fees and state gross receipts tax within the cost of service rather than placing these expenses in a separate tariff, as proposed by Centerpoint. This adjustment is revenue neutral on a systemwide level.			
Rate Design - Equalize impact of rate change between customer and commodity charges		CARD 3	Cells D29, E29, F29	Note: make adjustment on CARD 3.	
27a Rate Design - single block rate for Res. Class		CARD 3	D41		
Rate Design - single block rate for Sm. Comm. Class		CARD 3	E44		
Rate Design - single block rate for Lg. Comm. Class		CARD 3	F47		
28 Post Test Year Adjustments (Pro Forma Test Year) (See Issue 1b)	Note: TCUC objects to Centerpoint's use of projected or budgeted amounts to update its September 30, 2007, Test Year to a Pro Forma Period ending December 31, 2008.				