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APPLICATION OF CENTERPOINT  
ENERGY HOUSTON ELECTRIC, LLC  
FOR AUTHORITY TO CHANGE  
RATES

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§

PUBLIC UTILITY COMMISSION  
BEFORE THE STATE OFFICE  
OF  
ADMINISTRATIVE HEARINGS

**City of Houston's Sixteenth Request for Information to  
CenterPoint Energy Houston Electric, LLC**

In connection with the Application filed by CenterPoint Energy Houston Electric, LLC ("CEHE"), by and through its attorney of record, provides the following information within seven (7) days of receipt of these requests. It is further requested that the answers to the requests for information be made under oath and that each item of information be made available as it is completed, rather than upon compilation of all information requested. Each answer should identify the person responsible for preparing that answer (other than the purely clerical aspects of its preparation) and the name of the witness in this proceeding who will sponsor the answer and who can vouch for its accuracy. These requests are continuing in nature, and should there be a change in circumstances which would modify or change an answer supplied by you, such changed answer should be submitted immediately as supplement to your original answer.

**Definitions and Explanatory Notes**

1. When a request calls for identification of a "person or witness," the identification shall include a full name, business address and business telephone number. The identification should also include a job title and name of employer.
2. The terms "document" and "documents" are used in their broadest sense and shall mean and include all written, printed, typed, recorded, or graphic matter of every kind and description, including drafts, originals and copies, and all attachments and appendices thereto. Without limiting the foregoing, the terms "document" and "documents" shall include all agreements, contracts, communications, correspondence, letters, telegrams, telexes, messages, memoranda, records, reports, books, summaries, tape recordings or other records of telephone conversations or interviews, summaries or other records of personal conversations, minutes or summaries or other records of meetings and conferences, summaries or other records of negotiations, other summaries, diaries, diary entries, calendars, appointment books, time record, instructions, work assignments, forecasts, statistical data,

statistical statements, financial statements, work sheets, work papers, drafts, graphs, maps, charts, tables, accounts, analytical records, consultants' reports, appraisals, bulletins, brochures, pamphlets, circulars, trade letters, press releases, notes, notices, marginal notations, notebooks, telephone records, bills, statements, records of obligation and expenditure, invoices, lists, journals, advertising, recommendations, printouts, compilations, tabulations, analysis, studies, surveys, transcripts of hearings, transcripts of testimony, affidavits, expense reports, microfilm, microfiche, articles, speeches, tape or disk recordings, sound recordings, video recordings, film, tape, photographs, punch cards, programs, data compilation from which information can be obtained, and other printed, written, handwritten, type-written, recorded, stenographic, computer-generated, computer-stored, or electronically-stored matter, however, and by whomever produced, prepared, reproduced, disseminated, or made. The terms "non-privileged document" and "non-privileged documents" also include all copies of documents by whatever means made, except that where a document is identified or produced, identical copies thereof which do not contain any markings, additions, or deletions different from the original need not be separately produced.

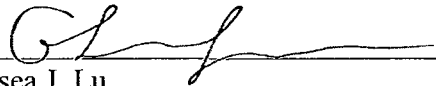
3. If any of the information requests is available in machine-readable form (such as paper or magnetic tapes, drums, disks or other storage), state the form in which it is available and describe the type of computer or other machinery required to read the information.
4. When a request calls for identification of a "document," the identification should include the following:
  - a. the full name and address of the author(s) by whom the document was written, prepared, recorded or made;
  - b. the date of the document;
  - c. the title and/or 're' of the document;
  - d. the subject matter of the document;
  - e. the full name and address of the recipient and every person who received copies of the document;
  - f. the full name and address of the person who has possession, custody or control of the document, or who is in charge of maintaining the document; and
  - g. if the document has been lost, shredded or destroyed (whether intentionally or unintentionally) an explanation of the reasons for and causes of such loss, shredding or destruction.
5. The term "studies" includes any document, as defined herein, which reflects or was utilized in the collection, evaluation, analysis, summarization or characterization of information with the subjects referred to in this proceeding.
6. The term "CenterPoint" and/or "CEHE" includes CenterPoint Energy Houston Electric, LLC and all of its agents, employees, parent companies, subsidiaries, affiliates, predecessors, successors, or assigns.

Respectfully submitted,

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City Attorney

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By:   
Chelsea J. Lu

**Counsel for City of Houston**

**CERTIFICATE OF SERVICE**

I hereby certify that on this 13th day of May, 2019, a true and correct copy of the foregoing document was served upon on all parties of record by email and to the Public Utilities Commission by Federal Express.

  
Chelsea J. Lu

**City of Houston's Sixteenth Request for Information**

- 16-1. **Prepaid Pensions:** Please confirm or deny: The prepaid pension asset represents the cumulative difference between the FAS 87 pension expense and the pension fund contributions. If deny, please explain what actions taken by CEHE generated the prepaid pension asset.
- 16-2 **Prepaid Pensions:** Please explain if the disclosure of a pension prepayment, represented as the difference between the FAS 87 pension expense and the pension fund contributions, is still permitted in financial statements. Please provide accounting codification references to support the Company's response.
- 16-3 **Prepaid Pensions:** Does the prepaid pension asset represent the net pension costs and funding for CEHE only, or does it include an amount assigned to the service company and allocated to CEHE from the service company. If the prepaid pension asset includes amounts that are allocated to CEHE from the service company, please provide an analysis in the format of Exhibit KLC-09 showing separately the amounts for the service company and for CEHE direct.
- 16-4 **Prepaid Pensions:** Please explain if the prepaid pension asset includes non-qualified pensions. If so, please provide Exhibit KLC-09 without non-qualified pensions, including all supporting documents and work papers reconciling that amount to KLC-09. Please provide a separate analysis for (1) CEHE direct costs, and (2) for amounts that are allocated to CEHE, if amounts allocated from the service company have been included in the prepaid pension asset. Please provide this response in Excel compatible format with all formulas fully functional and intact.
- 16-5 **Prepaid Pensions:** Please provide an analysis of the non-qualified pensions prepayments or liability in the format of Exhibit KLC-09 together with supporting documents and work papers. Please provide a separate analysis for CEHE direct costs and for amounts that are allocated to CEHE, if amounts allocated from the service company have been included in the prepaid pension asset. Please provide this response in Excel compatible format with all formulas fully functional and intact.
- 16-6 **Prepaid Pensions:** Please explain if the prepaid pension asset includes OPEBs. If it does not, please provide an analysis of prepaid qualified OPEBs in the format of Exhibit KLC-09. Please provide a separate analysis for CEHE direct costs and for amounts allocated to CEHE from the service company. Please provide this response in Excel compatible format with all formulas fully functional and intact.
- 16-7 **Prepaid Pensions:** Please provide the docket and order references in which CEHE was first authorized to include a prepaid pension asset in rate base.
- 16-8 **Prepaid Pensions:** Please provide the date when CEHE first began tracking the prepaid pension assets and provide an analysis by year through 2018 showing the FAS 87 pension expense and pension fund contributions.

- 16-9 **Prepaid Pensions:** Please provide the balance of prepaid pensions included in rate base for qualified pension plans.
- 16-10 **Prepaid Pensions:** Please provide the balance of prepaid pensions included in rate base for non-qualified pension plans.
- 16-11 **Prepaid Pensions:** Please provide the balance of prepaid OPEBs included in rate base for qualified benefit plans.
- 16-12 **Prepaid Pensions:** Please provide the balance of prepaid OPEBs included in rate base for non-qualified benefit plans.
- 16-13 **Prepaid Pensions:** Please provide the test-year thirteen month average balance of prepaid OPEBs not included in rate base for qualified benefit plans.
- 16-14 **Regulatory Assets and Liabilities:** The Company recorded a liability in FERC account 2540, Reg Liability Pension BRP and Postretirement in the amount of (\$68,522,000) and removed (\$61,612,000), leaving a balance of (\$6,910,000). This balance was described in the Direct Testimony of Kristie L. Colvin as the benefit restoration plan liability. Please describe the \$61,612,000 liability that was removed, and provide the test year-end balance for each separate item that was removed.
- 16-15 **Regulatory Assets and Liabilities:** Please explain why the \$61,612,000 liability that was removed in WP/II-B-11, Adj 8 Pension BRP & Postretirement should not be included in rate base as a regulatory liability.
- 16-16 **Regulatory Assets and Liabilities:** Please provide the adjustment and Excel file reference related to the removal or exclusion of income or expense amounts related to the \$61,612,000 liability that was removed in WP/II-B-11, Adj 8 Pension BRP & Postretirement.
- 16-17 **Regulatory Assets and Liabilities:** Please provide an analysis of in FERC account 2540, Reg Liability Pension BRP and Postretirement by month for the test-year showing the beginning balance, the amounts debited and credited to the account and the offsetting entrees to other accounts during the test year, and the ending balance.
- 16-18 **Regulatory Assets and Liabilities:** Please provide the instructions from the Company's accounting manual related to the amounts to be recorded in FERC account 2540, Reg Liability Pension BRP and Postretirement.
- 16-19 **Regulatory Assets and Liabilities:** Please provide an analysis of in FERC account 2540, Reg Liability Pension, by month, for the test-year showing the beginning balance, the amounts debited and credited to the account and the offsetting entrees to other accounts during the test year, and the ending balance.
- 16-20 **Regulatory Assets and Liabilities:** Please provide the instructions from the Company's accounting manual related to the amounts to be recorded in FERC account 2540, Reg Liability Pension.

- 16-21 **Regulatory Assets and Liabilities:** Please provide an analysis of the pension deferral costs by year beginning with the balance included in Docket Number 38339 and continuing through 2018, showing the items and amounts increasing and decreasing the balance of the pension deferral costs.
- 16-22 **Regulatory Assets and Liabilities:** Please provide the regulatory asset balances included in the adjusted rate base for qualified pensions. Please do not include amounts for prepayments in this response.
- 16-23 **Regulatory Assets and Liabilities:** Please provide the regulatory asset balances included in rate base for non-qualified pensions. Do not include amounts for prepayments in this response.