

Control Number: 49421



Item Number: 326

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SOAH DOCKET NO. 473-19-3864  
PUC DOCKET NO. 49421

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APPLICATION OF CENTERPOINT § BEFORE THE STATE OFFICE  
ENERGY HOUSTON ELECTRIC, LLC § OF  
FOR AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS

May 23, 2019

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**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-01**

**QUESTION:**

**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.

**ANSWER:**

Confirm. As stated in the direct testimony of Ms. Kristie Colvin on page 68 of 107 (Bates Stamp page 903) beginning on line 6: "This prepaid pension asset is the result of the Company's cumulative cash contributions to its pension plan exceeding the cumulative actuarially determined pension expense under ASC 715." Note – ASC 715 is formerly referred to as FAS 87.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-02**

**QUESTION:**

**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.

**ANSWER:**

The disclosure of a prepaid pension asset in financial statements was discontinued since the adoption of FAS 158 in 2006 which, subsequently, became ASC 715 in 2010.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-03**

**QUESTION:**

**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.

**ANSWER:**

The prepaid pension asset as shown in Exhibit KLC-09 relates to CEHE only, and does not include an amount assigned to the service company and allocated to CEHE from the service company.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864  
CITY OF HOUSTON  
REQUEST NO.: COH16-04**

**QUESTION:**

**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.

**ANSWER:**

The prepaid pension asset as shown in Exhibit KLC-09 does not include non-qualified pension. Please also refer to the Note on Exhibit KLC-09 stating "All amounts excluded BRP unless noted." BRP refers to the Benefit Restoration Plan, which is the non-qualified pension plan.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**HIGHLY SENSITIVE PURSUANT TO PROTECTIVE ORDER ISSUED IN DOCKET NO. 49421**

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-05**

**QUESTION:**

**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.

**ANSWER:**

Refer to COH16-05 Attachment 1 (confidential).xlsx. The accrued pension liability as shown in COH16-05 Attachment 1 (confidential).xlsx relates to CenterPoint Houston only, and does not include an amount assigned to the service company and allocated to CenterPoint Houston from the service company.

**The attachment is highly sensitive and is being provided pursuant to the Protective Order issued in Docket No. 49421.**

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
COH16-05 Attachment 1 (Highly Sensitive).xlsx

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-06**

**QUESTION:**

**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.

**ANSWER:**

Exhibit KLC-09 does not include OPEB. Please refer to the attachment "GCCC01-08 Attachment 1 (confidential).xlsx" in response to GCCC01-08 for the accrued liability for OPEB in the format of Exhibit KLC-09.

**SPONSOR (PREPARER):**

Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**

None



**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-07**

**QUESTION:**

**Prepaid Pensions:** Please provide the docket and order references in which CEHE was first authorized to include a prepaid pension asset in rate base.

**ANSWER:**

This is the first case in which CenterPoint Houston is requesting approval in its direct case to include a shareholder funded prepaid pension asset in rate base. The chart below outlines CenterPoint Energy Inc.'s contributions to the trust/plan for CenterPoint Houston and CenterPoint Houston's pension expense as included in rates. These amounts are sourced from Docket No. 38339, Rebuttal Testimony of Walter L. Fitzgerald, Rebuttal Exhibit WLF-5, bates page 92 for the years 2002-2009 (COH16-07 Attachment 1.pdf) and the Direct testimony of Kristie L. Colvin, Exhibit KLC-09 bates page 965, for the years 2009-2018. During the entire period from 2002-2018, CenterPoint Houston's share of the contributions to the pension plan was significantly more than the amount collected in rates from customers, resulting in a prepaid pension asset funded by shareholders. Please refer to Ms. Kristie Colvin's direct testimony on bates page number 903 through 904 for discussions on the inclusion of the prepaid pension asset in rate base.

(\$000)	Docket No. 38339 REBUTTAL EXHIBIT WLF-5 2002 - 2009	Docket No. 49421 EXHIBIT KLC-09  2010- 2018	TOTAL  2002- 2018
CONTRIBUTIONS TO TRUST/PLAN	\$228,024	\$186,641	\$414,665
PENSION EXPENSE AS INCLUDED IN RATES	(\$7,373)	\$182,295	\$174,922
CONTRIBUTIONS TO TRUST/PLAN LESS PENSION EXPENSE INCLUDED IN RATES	\$235,397	\$4,346	\$239,743

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
COH16-07 Attachment 1.pdf

CENTERPOINT ENERGY HOUSTON ELECTRIC  
FAS 87 ANALYSIS (000s)

		FAS 87 Accounting				FAS 158				Total
		2002	2003	2004	2005	2006	2007	2008	2009	
FAS 87 ACTUARIAL EXPENSE (INCOME)	(1)	7,325	27,460	22,818	8,964	9,576	978	(4,078)	42,859	115,902
PENSION EXPENSE AS INCLUDED IN RATES	(2)	(5,576)	(5,576)	(5,576)	(5,576)	(2,712)	5,881	5,881	5,881	(7,373)
CONTRIBUTIONS TO TRUST/PLAN	(3)	-	10,436	185,039	27,394	-	-	-	5,155	228,024
NET FUNDED (UNFUNDED) STATUS	(4)	(157,096)	(163,840)	(20,714)	(8,055)	45,531	93,024	(139,356)	(135,749)	
LESS: ACCUMULATED UNRECOGNIZED GAINS/LOSSES OR										
FAS 158 REG ASSET AMOUNT	(5)	224,824	291,873	316,877	322,648	259,486	207,988	444,446	403,135	
PREPAID (ACCRUED) PENSION COST	(6)	67,728	128,033	296,163	314,593	305,017	301,012	305,090	267,386	* 112,122

Notes: All amounts excluded BRP unless noticed

[1] CEHE's share of total CNP pension expense per actuarial report.

[2] Amounts (including BRP) based on final order in Docket 22355 (2002-2005) and CEHE's requested level of pension expense in Docket 32093, which was a settled case.

2006 is a weighted average of these two dockets as rates were changed in October 2006 pursuant to Docket 32093.

[3] CEHE's share of total CNP contribution per actuarial report.

[4] The difference between the fair value of plan assets and projected benefit obligation at end of year. This is CEHE's portion of CNP's net pension asset(liability) since the adoption of FAS 158 in 2006.

[5] This amount has been treated as a regulatory asset since the adoption of FAS 158 in 2006. Prior to that date, this was accounted for off balance sheet.

[6] The difference between the cumulative pension cost recognized and actual pension amount funded. Prior to 2006, this amount, together with the minimum pension liability when applicable, represented the employer's pension asset (liability).

\* As of 12/31/2009, CEHE has funded \$267 million more than the accumulated expenses. For the period 2002-2009, the total actual funded amount exceeded the total pension expenses by \$112 million.

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-08**

**QUESTION:**

**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.

**ANSWER:**

CenterPoint Energy, Inc. has continuously tracked the prepaid pension asset in the actuarial reports. Please see the response to COH16-07 for the information available.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-09**

**QUESTION:**

**Prepaid Pensions:** Please provide the balance of prepaid pensions included in rate base for qualified pension plans.

**ANSWER:**

Please see Schedule II-B-10 Line No. 104 for the requested information.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-10**

**QUESTION:**

**Prepaid Pensions:** Please provide the balance of prepaid pensions included in rate base for non-qualified pension plans.

**ANSWER:**

Please see the attachment to COH16-05 response COH16-05 Attachment 1 (confidential).xlsx excel line 16 that shows the balance of the non-qualified pension costs in an accrued position. Since the balance is in an accrued position there is no prepaid non-qualified pension plan to include in rate base. The accrued liability is included in rate base on Schedule II-B-7 in the CenterPoint Houston errata filing on May 20, 2019.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-11**

**QUESTION:**

**Prepaid Pensions:** Please provide the balance of prepaid OPEBs included in rate base for qualified benefit plans.

**ANSWER:**

Please see GCCC01-08 Attachment 1 (confidential).xlsx, excel line 16 in the GCCC01-08 response that shows the balance of the Postretirement costs in an accrued position. Since the balance is in an accrued position there is no prepaid OPEB plan to include in rate base.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-12**

**QUESTION:**

**Prepaid Pensions:** Please provide the balance of prepaid OPEBs included in rate base for non-qualified benefit plans.

**ANSWER:**

OPEBs are in an accrued position and therefore no prepaid OPEBs are included in rate base.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-13**

**QUESTION:**

**Prepaid Pensions:** Please provide the test-year thirteen month average balance of prepaid OPEBs not included in rate base for qualified benefit plans.

**ANSWER:**

Please see the response to COH16-11.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None



**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-14**

**QUESTION:**

**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.

**ANSWER:**

As filed in the errata on May 20, 2019, the entire balance of (\$68,522,000) was removed from rate base. Please see response to GCCC03-04(b) for a description of why this balance was removed from rate base.

The accrued pension liability balance of (\$6,910,000) is being presented as a provision on Schedule II-B-7 in the errata.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-15**

**QUESTION:**

**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.

**ANSWER:**

Please see response to COH16-14.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-16**

**QUESTION:**

**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.

**ANSWER:**

As mentioned in the response to GCCC03-04(b), the balance of Pension BRP & Postretirement regulatory liability has not yet been reflected in CenterPoint Houston's postretirement benefit cost. Therefore, there is no income or expense impact.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-17**

**QUESTION:**

**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.

**ANSWER:**

As explained in the response to GCCC03-04, the balance of this Regulatory Liability Pension BRP and Postretirement in FERC account 2540 was eliminated in Schedule II-B-11, line 18 and the nonqualified pension balance of (\$6,910,000) was moved to Schedule II-B-7 in the errata filed on May 20, 2019.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-18**

**QUESTION:**

**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.

**ANSWER:**

CenterPoint Houston follows the FERC guidelines as established in the Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to the Provisions of the Federal Power Act (Title 18, Chapter 1, Subchapter C, Part 101) for FERC Account 2540 (see below) to account for its pension regulatory liabilities.

**254 Other regulatory liabilities**

- A. This account shall include the amounts of regulatory liabilities, not includible in other accounts, imposed on the utility by the ratemaking actions of regulatory agencies. (See Definition No. 30.)
- B. The amounts included in this account are to be established by those credits which would have been included in net income, or accumulated other comprehensive income, determinations in the current period under the general requirements of the Uniform System of Accounts but for it being probable that: Such items will be included in a different period(s) for purposes of developing the rates that the utility is authorized to charge for its utility services; or refunds to customers, not provided for in other accounts, will be required. When specific identification of the particular source of the regulatory liability cannot be made or when the liability arises from revenues collected pursuant to tariffs on file at a regulatory agency, account 407.3, regulatory debits, shall be debited. The amounts recorded in this account generally are to be credited to the same account that would have been credited if included in income when earned except: All regulatory liabilities established through the use of account 407.3 shall be credited to account 407.4, regulatory credits; and in the case of refunds, a cash account or other appropriate account should be credited when the obligation is satisfied.
- C. If it is later determined that the amounts recorded in this account will not be returned to customers through rates or refunds, such amounts shall be credited to Account 421, Miscellaneous Nonoperating Income, or Account 434, Extraordinary Income, as appropriate, in the year such determination is made.
- D. The records supporting the entries to this account shall be so kept that the utility can furnish full information as to the nature and amount of each regulatory liability included in this account, including justification for inclusion of such amounts in this account.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-19**

**QUESTION:**

**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.

**ANSWER:**

Please see WP II-B-14 cell H25 for the test year beginning balance in FERC account 2540, and see WP II-B-14.2 for the monthly entries and total that ties to WP II-B-14 cell H31.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-20**

**QUESTION:**

**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.

**ANSWER:**

Please see response to COH16-18.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-21**

**QUESTION:**

**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

**ANSWER:**

Please see Schedule II-B-14 and the associated workpapers in the Rate Filing Package.

**SPONSOR (PREPARER):**

Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**

None



**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-22**

**QUESTION:**

**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.

**ANSWER:**

CenterPoint Houston does not have a regulatory asset for qualified pensions. Therefore the balance is zero.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
2019 CEHE RATE CASE  
DOCKET 49421-SOAH DOCKET NO. 473-19-3864**

**CITY OF HOUSTON  
REQUEST NO.: COH16-23**

**QUESTION:**

**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.

**ANSWER:**


CenterPoint Houston does not have a regulatory asset for non-qualified pensions. Therefore the balance is zero.

**SPONSOR (PREPARER):**  
Kristie Colvin (Kristie Colvin)

**RESPONSIVE DOCUMENTS:**  
None

### **CERTIFICATE OF SERVICE**

I hereby certify that on this 23<sup>rd</sup> day of May 2019, a true and correct copy of the foregoing document was served on all parties of record in accordance with 16 Tex. Admin. Code § 22.74.

\_\_\_\_\_