

**Expert Testimony Appearances  
of  
Lane Kollen  
As of June 2024**

Date	Case	Jurisdic.	Party	Utility	Subject
06/03	2003-00068	KY	Kentucky Industrial Utility Customers	Kentucky Utilities Co.	Environmental cost recovery, correction of base rate error.
11/03	ER03-753-000	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Unit power purchases and sale cost-based tariff pursuant to System Agreement.
11/03	ER03-583-000, ER03-583-001, ER03-583-002  ER03-681-000, ER03-681-001  ER03-682-000, ER03-682-001, ER03-682-002  ER03-744-000, ER03-744-001 (Consolidated)	FERC	Louisiana Public Service Commission	Entergy Services, Inc., the Entergy Operating Companies, EWO Marketing, L.P, and Entergy Power, Inc.	Unit power purchases and sale agreements, contractual provisions, projected costs, levelized rates, and formula rates.
12/03	U-26527 Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
12/03	2003-0334 2003-0335	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Earnings Sharing Mechanism.
12/03	U-27136	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	Purchased power contracts between affiliates, terms and conditions.
03/04	U-26527 Supplemental Surrebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Revenue requirements, corporate franchise tax, conversion to LLC, capital structure, post-test year adjustments.
03/04	2003-00433	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas & Electric Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	2003-00434	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co.	Revenue requirements, depreciation rates, O&M expense, deferrals and amortization, earnings sharing mechanism, merger surcredit, VDT surcredit.
03/04	SOAH Docket 473-04-2459 PUC Docket 29206	TX	Cities Served by Texas-New Mexico Power Co.	Texas-New Mexico Power Co.	Stranded costs true-up, including valuation issues, ITC, ADIT, excess earnings.
05/04	04-169-EL-UNC	OH	Ohio Energy Group, Inc.	Columbus Southern Power Co. & Ohio Power Co.	Rate stabilization plan, deferrals, T&D rate increases, earnings.
06/04	SOAH Docket 473-04-4555 PUC Docket 29526	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Stranded costs true-up, including valuation issues, ITC, EDIT, excess mitigation credits, capacity auction true-up revenues, interest.

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08/04	SOAH Docket 473-04-4555 PUC Docket 29526 (Suppl Direct)	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric	Interest on stranded cost pursuant to Texas Supreme Court remand.
09/04	U-23327 Subdocket B	LA	Louisiana Public Service Commission Staff	SWEPCO	Fuel and purchased power expenses recoverable through fuel adjustment clause, trading activities, compliance with terms of various LPSC Orders.
10/04	U-23327 Subdocket A	LA	Louisiana Public Service Commission Staff	SWEPCO	Revenue requirements.
12/04	Case Nos. 2004-00321, 2004-00372	KY	Gallatin Steel Co.	East Kentucky Power Cooperative, Inc., Big Sandy Recc, et al.	Environmental cost recovery, qualified costs, TIER requirements, cost allocation.
01/05	30485	TX	Houston Council for Health and Education	CenterPoint Energy Houston Electric, LLC	Stranded cost true-up including regulatory Central Co. assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
02/05	18638-U	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Revenue requirements.
02/05	18638-U Panel with Tony Wackerly	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Comprehensive rate plan, pipeline replacement program surcharge, performance based rate plan.
02/05	18638-U Panel with Michelle Thebert	GA	Georgia Public Service Commission Adversary Staff	Atlanta Gas Light Co.	Energy conservation, economic development, and tariff issues.
03/05	Case Nos. 2004-00426, 2004-00421	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, excess common equity ratio, deferral and amortization of nonrecurring O&M expense.
06/05	2005-00068	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	Environmental cost recovery, Jobs Creation Act of 2004 and §199 deduction, margins on allowances used for AEP system sales.
06/05	050045-EI	FL	South Florida Hospital and Healthcare Assoc.	Florida Power & Light Co.	Storm damage expense and reserve, RTO costs, O&M expense projections, return on equity performance incentive, capital structure, selective second phase post-test year rate increase.
08/05	31056	TX	Alliance for Valley Healthcare	AEP Texas Central Co.	Stranded cost true-up including regulatory assets and liabilities, ITC, EDIT, capacity auction, proceeds, excess mitigation credits, retrospective and prospective ADIT.
09/05	20298-U	GA	Georgia Public Service Commission Adversary Staff	Atmos Energy Corp.	Revenue requirements, roll-in of surcharges, cost recovery through surcharge, reporting requirements.
09/05	20298-U	GA	Georgia Public Service	Atmos Energy Corp.	Affiliate transactions, cost allocations, capitalization,

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Date	Case	Jurisdic.	Party	Utility	Subject
	Panel with Victoria Taylor		Commission Adversary Staff		cost of debt.
10/05	04-42	DE	Delaware Public Service Commission Staff	Artesian Water Co.	Allocation of tax net operating losses between regulated and unregulated.
11/05	2005-00351 2005-00352	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric	Workforce Separation Program cost recovery and shared savings through VDT surcredit.
01/06	2005-00341	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Co.	System Sales Clause Rider, Environmental Cost Recovery Rider, Net Congestion Rider, Storm damage, vegetation management program, depreciation, off-system sales, maintenance normalization, pension and OPEB.
03/06	PUC Docket 31994	TX	Cities	Texas-New Mexico Power Co.	Stranded cost recovery through competition transition or change.
05/06	31994 Supplemental	TX	Cities	Texas-New Mexico Power Co.	Retrospective ADFIT, prospective ADFIT.
03/06	U-21453, U-20925, U-22092 (Subdocket B)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
03/06	NOPR Reg 104385-OR	IRS	Alliance for Valley Health Care and Houston Council for Health Education	AEP Texas Central Company and CenterPoint Energy Houston Electric	Proposed Regulations affecting flow-through to ratepayers of excess deferred income taxes and investment tax credits on generation plant that is sold or deregulated.
04/06	U-25116	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, Inc.	2002-2004 Audit of Fuel Adjustment Clause Filings. Affiliate transactions.
07/06	R-00061366, Et. al.	PA	Met-Ed Ind. Users Group Pennsylvania Ind. Customer Alliance	Metropolitan Edison Co., Pennsylvania Electric Co.	Recovery of NUG-related stranded costs, government mandated program costs, storm damage costs.
07/06	U-23327	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
08/06	U-21453, U-20925, U-22092 (Subdocket J)	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc.	Jurisdictional separation plan.
11/06	05CVH03-3375 Franklin County Court Affidavit	OH	Various Taxing Authorities (Non-Utility Proceeding)	State of Ohio Department of Revenue	Accounting for nuclear fuel assemblies as manufactured equipment and capitalized plant.
12/06	U-23327 Subdocket A Reply Testimony	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Co.	Revenue requirements, formula rate plan, banking proposal.
03/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.

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Date	Case	Jurisdic.	Party	Utility	Subject
03/07	PUC Docket 33309	TX	Cities	AEP Texas Central Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	PUC Docket 33310	TX	Cities	AEP Texas North Co.	Revenue requirements, including functionalization of transmission and distribution costs.
03/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Interim rate increase, RUS loan covenants, credit facility requirements, financial condition.
03/07	U-29157	LA	Louisiana Public Service Commission Staff	Cleco Power, LLC	Permanent (Phase II) storm damage cost recovery.
04/07	U-29764 Supplemental and Rebuttal	LA	Louisiana Public Service Commission Staff	Entergy Gulf States, Inc., Entergy Louisiana, LLC	Jurisdictional allocation of Entergy System Agreement equalization remedy receipts.
04/07	ER07-682-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and state income tax effects on equalization remedy receipts.
04/07	ER07-684-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Fuel hedging costs and compliance with FERC USOA.
05/07	ER07-682-000 Supplemental Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Allocation of intangible and general plant and A&G expenses to production and account 924 effects on MSS-3 equalization remedy payments and receipts.
06/07	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC, Entergy Gulf States, Inc.	Show cause for violating LPSC Order on fuel hedging costs.
07/07	2006-00472	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative	Revenue requirements, post-test year adjustments, TIER, surcharge revenues and costs, financial need.
07/07	ER07-956-000 Affidavit	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Storm damage costs related to Hurricanes Katrina and Rita and effects of MSS-3 equalization payments and receipts.
10/07	05-UR-103 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	05-UR-103 Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company, Wisconsin Gas, LLC	Revenue requirements, carrying charges on CWIP, amortization and return on regulatory assets, working capital, incentive compensation, use of rate base in lieu of capitalization, quantification and use of Point Beach sale proceeds.
10/07	25060-U Direct	GA	Georgia Public Service Commission Public Interest Adversary Staff	Georgia Power Company	Affiliate costs, incentive compensation, consolidated income taxes, §199 deduction.

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Date	Case	Jurisdct.	Party	Utility	Subject
11/07	06-0033-E-CN Direct	WV	West Virginia Energy Users Group	Appalachian Power Company	IGCC surcharge during construction period and post-in-service date.
11/07	ER07-682-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	ER07-682-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization and allocation of intangible and general plant and A&G expenses.
01/08	07-551-EL-AIR Direct	OH	Ohio Energy Group, Inc.	Ohio Edison Company, Cleveland Electric Illuminating Company, Toledo Edison Company	Revenue requirements.
02/08	ER07-956-000 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
03/08	ER07-956-000 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and the Entergy Operating Companies	Functionalization of expenses, storm damage expense and reserves, tax NOL carrybacks in accounts, ADIT, nuclear service lives and effects on depreciation and decommissioning.
04/08	2007-00562, 2007-00563	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas and Electric Co.	Merger surcredit.
04/08	26837 Direct Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
05/08	26837 Suppl Rebuttal Bond, Johnson, Thebert, Kollen Panel	GA	Georgia Public Service Commission Staff	SCANA Energy Marketing, Inc.	Rule Nisi complaint.
06/08	2008-00115	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Environmental surcharge recoveries, including costs recovered in existing rates, TIER.

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Date	Case	Jurisdic.	Party	Utility	Subject
07/08	27163 Direct	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Revenue requirements, including projected test year rate base and expenses.
07/08	27163 Taylor, Kollen Panel	GA	Georgia Public Service Commission Public Interest Advocacy Staff	Atmos Energy Corp.	Affiliate transactions and division cost allocations, capital structure, cost of debt.
08/08	6680-CE-170 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Nelson Dewey 3 or Colombia 3 fixed financial parameters.
08/08	6680-UR-116 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	CWIP in rate base, labor expenses, pension expense, financing, capital structure, decoupling.
08/08	6680-UR-116 Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Capital structure.
08/08	6690-UR-119 Direct	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, incentive compensation, Crane Creek Wind Farm incremental revenue requirement, capital structure.
09/08	6690-UR-119 Surrebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Public Service Corp.	Prudence of Weston 3 outage, Section 199 deduction.
09/08	08-935-EL-SSO, 08-918-EL-SSO	OH	Ohio Energy Group, Inc.	First Energy	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	08-917-EL-SSO	OH	Ohio Energy Group, Inc.	AEP	Standard service offer rates pursuant to electric security plan, significantly excessive earnings test.
10/08	2007-00564, 2007-00565, 2008-00251 2008-00252	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Co., Kentucky Utilities Company	Revenue forecast, affiliate costs. ELG v ASL depreciation procedures, depreciation expenses, federal and state income tax expense, capitalization, cost of debt.
11/08	EL08-51	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities, regulatory asset and bandwidth remedy.
11/08	35717	TX	Cities Served by Oncor Delivery Company	Oncor Delivery Company	Recovery of old meter costs, asset ADFIT, cash working capital, recovery of prior year restructuring costs, levelized recovery of storm damage costs, prospective storm damage accrual, consolidated tax savings adjustment.
12/08	27800	GA	Georgia Public Service Commission	Georgia Power Company	AFUDC versus CWIP in rate base, mirror CWIP, certification cost, use of short term debt and trust preferred financing, CWIP recovery, regulatory incentive.
01/09	ER08-1056	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
01/09	ER08-1056 Supplemental Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Blytheville leased turbines; accumulated depreciation.

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02/09	EL08-51 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Spindletop gas storage facilities regulatory asset and bandwidth remedy.
02/09	2008-00409 Direct	KY	Kentucky Industrial Utility Customers, Inc.	East Kentucky Power Cooperative, Inc.	Revenue requirements.
03/09	ER08-1056 Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
03/09	U-21453, U-20925 U-22092 (Sub J) Direct	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
04/09	Rebuttal				
04/09	2009-00040 Direct-Interim (Oral)	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Emergency interim rate increase; cash requirements.
04/09	PUC Docket 36530	TX	State Office of Administrative Hearings	Oncor Electric Delivery Company, LLC	Rate case expenses.
05/09	ER08-1056 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy System Agreement bandwidth remedy calculations, including depreciation expense, ADIT, capital structure.
06/09	2009-00040 Direct- Permanent	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements, TIER, cash flow.
07/09	080677-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Multiple test years, GBRA rider, forecast assumptions, revenue requirement, O&M expense, depreciation expense, Economic Stimulus Bill, capital structure.
08/09	U-21453, U- 20925, U-22092 (Subdocket J) Supplemental Rebuttal	LA	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC	Violation of EGSI separation order, ETI and EGSL separation accounting, Spindletop regulatory asset.
08/09	8516 and 29950	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Modification of PRP surcharge to include infrastructure costs.
09/09	05-UR-104 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Revenue requirements, incentive compensation, depreciation, deferral mitigation, capital structure, cost of debt.
09/09	09AL-299E Answer	CO	CF&I Steel, Rocky Mountain Steel Mills LP, Climax Molybdenum Company	Public Service Company of Colorado	Forecasted test year, historic test year, proforma adjustments for major plant additions, tax depreciation.

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Date	Case	Jurisdic.	Party	Utility	Subject
09/09	6680-UR-117 Direct and Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Revenue requirements, CWIP in rate base, deferral mitigation, payroll, capacity shutdowns, regulatory assets, rate of return.
10/09	09A-415E Answer	CO	Cripple Creek & Victor Gold Mining Company, et al.	Black Hills/CO Electric Utility Company	Cost prudence, cost sharing mechanism.
10/09	EL09-50 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
10/09	2009-00329	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Trimble County 2 depreciation rates.
12/09	PUE-2009-00030	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Return on equity incentive.
12/09	ER09-1224 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	ER09-1224 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
01/10	EL09-50 Rebuttal  Supplemental Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback accumulated deferred income taxes, Entergy System Agreement bandwidth remedy calculations.
02/10	ER09-1224 Final	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Hypothetical versus actual costs, out of period costs, Spindletop deferred capital costs, Waterford 3 sale/leaseback ADIT.
02/10	30442 Wackerly-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Revenue requirement issues.
02/10	30442 McBride-Kollen Panel	GA	Georgia Public Service Commission Staff	Atmos Energy Corporation	Affiliate/division transactions, cost allocation, capital structure.
02/10	2009-00353	KY	Kentucky Industrial Utility Customers, Inc., Attorney General	Louisville Gas and Electric Company, Kentucky Utilities Company	Ratemaking recovery of wind power purchased power agreements.
03/10	2009-00545	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Ratemaking recovery of wind power purchased power agreement.
03/10	E015/GR-09-1151	MN	Large Power Interveners	Minnesota Power	Revenue requirement issues, cost overruns on environmental retrofit project.



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04/10	2009-00459	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Revenue requirement issues.
04/10	2009-00548, 2009-00549	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	Revenue requirement issues.
08/10	31647	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Revenue requirement and synergy savings issues.
08/10	31647 Wackerty-Kollen Panel	GA	Georgia Public Service Commission Staff	Atlanta Gas Light Company	Affiliate transaction and Customer First program issues.
08/10	2010-00204	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	PPL acquisition of E.ON U.S. (LG&E and KU) conditions, acquisition savings, sharing deferral mechanism.
09/10	38339 Direct and Cross-Rebuttal	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Revenue requirement issues, including consolidated tax savings adjustment, incentive compensation FIN 48, AMS surcharge including roll-in to base rates, rate case expenses.
09/10	EL10-55	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
09/10	2010-00167	KY	Gallatin Steel	East Kentucky Power Cooperative, Inc.	Revenue requirements.
09/10	U-23327 Subdocket E Direct	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: SO <sub>2</sub> allowance expense, variable O&M expense, off-system sales margin sharing.
11/10	U-23327 Rebuttal	LA	Louisiana Public Service Commission	SWEPSCO	Fuel audit: SO <sub>2</sub> allowance expense, variable O&M expense, off-system sales margin sharing.
09/10	U-31351	LA	Louisiana Public Service Commission Staff	SWEPSCO and Valley Electric Membership Cooperative	Sale of Valley assets to SWEPSCO and dissolution of Valley.
10/10	10-1261-EL-UNC	OH	Ohio OCC, Ohio Manufacturers Association, Ohio Energy Group, Ohio Hospital Association, Appalachian Peace and Justice Network	Columbus Southern Power Company	Significantly excessive earnings test.
10/10	10-0713-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, Potomac Edison Power Company	Merger of First Energy and Allegheny Energy.

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10/10	U-23327 Subdocket F Direct	LA	Louisiana Public Service Commission Staff	SWEPCO	AFUDC adjustments in Formula Rate Plan.
11/10	EL10-55 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Depreciation rates and expense input effects on System Agreement tariffs.
12/10	ER10-1350 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc. Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
01/11	ER10-1350 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Operating Cos	Waterford 3 lease amortization, ADIT, and fuel inventory effects on System Agreement tariffs.
03/11	ER10-2001 Direct	FERC	Louisiana Public Service Commission	Entergy Services, Inc., Entergy Arkansas, Inc.	EAL depreciation rates.
04/11	Cross-Answering				
04/11	U-23327 Subdocket E	LA	Louisiana Public Service Commission Staff	SWEPCO	Settlement, incl resolution of S02 allowance expense, var O&M expense, sharing of OSS margins.
04/11	38306 Direct	TX	Cities Served by Texas- New Mexico Power Company	Texas-New Mexico Power Company	AMS deployment plan, AMS Surcharge, rate case expenses.
05/11	Suppl Direct				
05/11	11-0274-E-GI	WV	West Virginia Energy Users Group	Appalachian Power Company, Wheeling Power Company	Deferral recovery phase-in, construction surcharge.
05/11	2011-00036	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Revenue requirements.
06/11	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Accounting issues related to Vogtle risk-sharing mechanism.
07/11	ER11-2161 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
07/11	PUE-2011-00027	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Return on equity performance incentive.
07/11	11-346-EL-SSO 11-348-EL-SSO 11-349-EL-AAM 11-350-EL-AAM	OH	Ohio Energy Group	AEP-OH	Equity Stabilization Incentive Plan; actual earned returns; ADIT offsets in riders.
08/11	U-23327 Subdocket F Rebuttal	LA	Louisiana Public Service Commission Staff	SWEPCO	Depreciation rates and service lives; AFUDC adjustments.
08/11	05-UR-105	WI	Wisconsin Industrial Energy Group	WE Energies, Inc.	Suspended amortization expenses; revenue requirements.

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08/11	ER11-2161 Cross-Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc. and Entergy Texas, Inc.	ETI depreciation rates; accounting issues.
09/11	PUC Docket 39504	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Investment tax credit, excess deferred income taxes; normalization.
09/11	2011-00161 2011-00162	KY	Kentucky Industrial Utility Consumers, Inc.	Louisville Gas & Electric Company, Kentucky Utilities Company	Environmental requirements and financing.
10/11	11-4571-EL-UNC 11-4572-EL-UNC	OH	Ohio Energy Group	Columbus Southern Power Company, Ohio Power Company	Significantly excessive earnings.
10/11	4220-UR-117 Direct	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	4220-UR-117 Surrebuttal	WI	Wisconsin Industrial Energy Group	Northern States Power-Wisconsin	Nuclear O&M, depreciation.
11/11	PUC Docket 39722	TX	Cities Served by AEP Texas Central Company	AEP Texas Central Company	Investment tax credit, excess deferred income taxes; normalization.
02/12	PUC Docket 40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Temporary rates.
03/12	11AL-947E Answer	CO	Climax Molybdenum Company and CF&I Steel, L.P. d/b/a Evraz Rocky Mountain Steel	Public Service Company of Colorado	Revenue requirements, including historic test year, future test year, CACJA CWIP, contra-AFUDC.
03/12	2011-00401	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Big Sandy 2 environmental retrofits and environmental surcharge recovery.
4/12	2011-00036 Direct Rehearing Supplemental Rebuttal Rehearing	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Rate case expenses, depreciation rates and expense.
04/12	10-2929-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, CRES capacity charges, Equity Stabilization Mechanism
05/12	11-346-EL-SSO 11-348-EL-SSO	OH	Ohio Energy Group	AEP Ohio Power	State compensation mechanism, Equity Stabilization Mechanism, Retail Stability Rider.
05/12	11-4393-EL-RDR	OH	Ohio Energy Group	Duke Energy Ohio, Inc.	Incentives for over-compliance on EE/PDR mandates.

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06/12	40020	TX	Cities Served by Oncor	Lone Star Transmission, LLC	Revenue requirements, including ADIT, bonus depreciation and NOL, working capital, self insurance, depreciation rates, federal income tax expense.
07/12	120015-EI	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Revenue requirements, including vegetation management, nuclear outage expense, cash working capital, CWIP in rate base.
07/12	2012-00063	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corp.	Environmental retrofits, including environmental surcharge recovery.
09/12	05-UR-106	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Electric Power Company	Section 1603 grants, new solar facility, payroll expenses, cost of debt.
10/12	2012-00221 2012-00222	KY	Kentucky Industrial Utility Customers, Inc.	Louisville Gas and Electric Company, Kentucky Utilities Company	Revenue requirements, including off-system sales, outage maintenance, storm damage, injuries and damages, depreciation rates and expense.
10/12	120015-EI Direct	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
11/12	120015-EI Rebuttal	FL	South Florida Hospital and Healthcare Association	Florida Power & Light Company	Settlement issues.
10/12	40604	TX	Steering Committee of Cities Served by Oncor	Cross Texas Transmission, LLC	Policy and procedural issues, revenue requirements, including AFUDC, ADIT – bonus depreciation & NOL, incentive compensation, staffing, self-insurance, net salvage, depreciation rates and expense, income tax expense.
11/12	40627 Direct	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
12/12	40443	TX	Cities Served by SWEPCO	Southwestern Electric Power Company	Revenue requirements, including depreciation rates and service lives, O&M expenses, consolidated tax savings, CWIP in rate base, Turk plant costs.
12/12	U-29764	LA	Louisiana Public Service Commission Staff	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Termination of purchased power contracts between EGSL and ETI, Spindletop regulatory asset.
01/13	ER12-1384 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Little Gypsy 3 cancellation costs.
02/13	40627 Rebuttal	TX	City of Austin d/b/a Austin Energy	City of Austin d/b/a Austin Energy	Rate case expenses.
03/13	12-426-EL-SSO	OH	The Ohio Energy Group	The Dayton Power and Light Company	Capacity charges under state compensation mechanism, Service Stability Rider, Switching Tracker.

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04/13	12-2400-EL-UNC	OH	The Ohio Energy Group	Duke Energy Ohio, Inc.	Capacity charges under state compensation mechanism, deferrals, rider to recover deferrals.
04/13	2012-00578	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Resource plan, including acquisition of interest in Mitchell plant.
05/13	2012-00535	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
06/13	12-3254-EL-UNC	OH	The Ohio Energy Group, Inc.,  Office of the Ohio Consumers' Counsel	Ohio Power Company	Energy auctions under CBP, including reserve prices.
07/13	2013-00144	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Biomass renewable energy purchase agreement.
07/13	2013-00221	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Hawesville Smelter market access.
10/13	2013-00199	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Revenue requirements, excess capacity, restructuring.
12/13	2013-00413	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Agreements to provide Century Sebree Smelter market access.
01/14	ER10-1350 Direct and Answering	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 lease accounting and treatment in annual bandwidth filings.
02/14	U-32981	LA	Louisiana Public Service Commission	Entergy Louisiana, LLC	Montauk renewable energy PPA.
04/14	ER13-432 Direct	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific Settlement benefits and damages.
05/14	PUE-2013-00132	VA	HP Hood LLC	Shenandoah Valley Electric Cooperative	Market based rate; load control tariffs.
07/14	PUE-2014-00033	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting, change in FAC Definitional Framework.
08/14	ER13-432 Rebuttal	FERC	Louisiana Public Service Commission	Entergy Gulf States Louisiana, LLC and Entergy Louisiana, LLC	Union Pacific Settlement benefits and damages.
08/14	2014-00134	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Requirements power sales agreements with Nebraska entities.
09/14	E-015/CN-12-1163 Direct	MN	Large Power Intervenor	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class cost allocation.
10/14	2014-00225	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Allocation of fuel costs to off-system sales.

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10/14	ER13-1508	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Entergy service agreements and tariffs for affiliate power purchases and sales; return on equity.
10/14	14-0702-E-42T 14-0701-E-D	WV	West Virginia Energy Users Group	First Energy-Monongahela Power, Potomac Edison	Consolidated tax savings; payroll; pension, OPEB, amortization; depreciation; environmental surcharge.
11/14	E-015/CN-12-1163 Surrebuttal	MN	Large Power Intervenor	Minnesota Power	Great Northern Transmission Line; cost cap; AFUDC v. current recovery; rider v. base recovery; class allocation.
11/14	05-376-EL-UNC	OH	Ohio Energy Group	Ohio Power Company	Refund of IGCC CWIP financing cost recoveries.
11/14	14AL-0660E	CO	Climax, CF&I Steel	Public Service Company of Colorado	Historic test year v. future test year; AFUDC v. current return; CACJA rider, transmission rider, equivalent availability rider; ADIT; depreciation; royalty income; amortization.
12/14	EL14-026	SD	Black Hills Industrial Intervenor	Black Hills Power Company	Revenue requirement issues, including depreciation expense and affiliate charges.
12/14	14-1152-E-42T	WV	West Virginia Energy Users Group	AEP-Appalachian Power Company	Income taxes, payroll, pension, OPEB, deferred costs and write offs, depreciation rates, environmental projects surcharge.
01/15	9400-YO-100 Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
01/15	14F-0336EG 14F-0404EG	CO	Development Recovery Company LLC	Public Service Company of Colorado	Line extension policies and refunds.
02/15	9400-YO-100 Rebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Energy Corporation	WEC acquisition of Integrys Energy Group, Inc.
03/15	2014-00396	KY	Kentucky Industrial Utility Customers, Inc.	AEP-Kentucky Power Company	Base, Big Sandy 2 retirement rider, environmental surcharge, and Big Sandy 1 operation rider revenue requirements, depreciation rates, financing, deferrals.
03/15	2014-00371 2014-00372	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Revenue requirements, staffing and payroll, depreciation rates.
04/15	2014-00450	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	AEP-Kentucky Power Company	Allocation of fuel costs between native load and off-system sales.
04/15	2014-00455	KY	Kentucky Industrial Utility Customers, Inc. and the Attorney General of the Commonwealth of Kentucky	Big Rivers Electric Corporation	Allocation of fuel costs between native load and off-system sales.

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Date	Case	Jurisdct.	Party	Utility	Subject
04/15	ER2014-0370	MO	Midwest Energy Consumers' Group	Kansas City Power & Light Company	Affiliate transactions, operation and maintenance expense, management audit.
05/15	PUE-2015-00022	VA	Virginia Committee for Fair Utility Rates	Virginia Electric and Power Company	Fuel and purchased power hedge accounting; change in FAC Definitional Framework.
05/15 09/15	EL 10-65 Direct, Rebuttal Complaint	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Accounting for AFUDC Debt, related ADIT.
07/15	EL 10-65 Direct and Answering Consolidated Bandwidth Dockets	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Waterford 3 sale/leaseback ADIT, Bandwidth Formula.
09/15	14-1693-EL-RDR	OH	Public Utilities Commission of Ohio	Ohio Energy Group	PPA rider for charges or credits for physical hedges against market.
12/15	45188	TX	Cities Served by Oncor Electric Delivery Company	Oncor Electric Delivery Company	Hunt family acquisition of Oncor; transaction structure; income tax savings from real estate investment trust (REIT) structure; conditions.
12/15 01/16	6680-CE-176 Direct, Surrebuttal, Supplemental Rebuttal	WI	Wisconsin Industrial Energy Group, Inc.	Wisconsin Power and Light Company	Need for capacity and economics of proposed Riverside Energy Center Expansion project; ratemaking conditions.
03/16 03/16 04/16 05/16 06/16	EL01-88 Remand Direct Answering Cross-Answering Rebuttal	FERC	Louisiana Public Service Commission	Entergy Services, Inc.	Bandwidth Formula: Capital structure, fuel inventory, Waterford 3 sale/leaseback, Vidalia purchased power, ADIT, Blythesville, Spindletop, River Bend AFUDC, property insurance reserve, nuclear depreciation expense.
03/16	15-1673-E-T	WV	West Virginia Energy Users Group	Appalachian Power Company	Terms and conditions of utility service for commercial and industrial customers, including security deposits.
04/16	39971 Panel Direct	GA	Georgia Public Service Commission Staff	Southern Company, AGL Resources, Georgia Power Company, Atlanta Gas Light Company	Southern Company acquisition of AGL Resources, risks, opportunities, quantification of savings, ratemaking implications, conditions, settlement.
04/16	2015-00343	KY	Office of the Attorney General	Atmos Energy Corporation	Revenue requirements, including NOL ADIT, affiliate transactions.
04/16	2016-00070	KY	Office of the Attorney General	Atmos Energy Corporation	R & D Rider.

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Date	Case	Jurisdct.	Party	Utility	Subject
05/16	2016-00026 2016-00027	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Co., Louisville Gas & Electric Co.	Need for environmental projects, calculation of environmental surcharge rider.
05/16	16-G-0058 16-G-0059	NY	New York City	Keyspan Gas East Corp., Brooklyn Union Gas Company	Depreciation, including excess reserves, leak prone pipe.
06/16	160088-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Fuel Adjustment Clause Incentive Mechanism re: economy sales and purchases, asset optimization.
07/16	160021-EI	FL	South Florida Hospital and Healthcare Association	Florida Power and Light Company	Revenue requirements, including capital recovery, depreciation, ADIT.
07/16	16-057-01	UT	Office of Consumer Services	Dominion Resources, Inc. / Questar Corporation	Merger, risks, harms, benefits, accounting.
08/16	15-1022-EL-UNC 16-1105-EL-UNC	OH	Ohio Energy Group	AEP Ohio Power Company	SEET earnings, effects of other pending proceedings.
9/16	2016-00162	KY	Office of the Attorney General	Columbia Gas Kentucky	Revenue requirements, O&M expense, depreciation, affiliate transactions.
09/16	E-22 Sub 519, 532, 533	NC	Nucor Steel	Dominion North Carolina Power Company	Revenue requirements, deferrals and amortizations.
09/16	15-1256-G-390P (Reopened) 16-0922-G-390P	WV	West Virginia Energy Users Group	Mountaineer Gas Company	Infrastructure rider, including NOL ADIT and other income tax normalization and calculation issues.
10/16	10-2929-EL-UNC 11-346-EL-SSO 11-348-EL-SSO 11-349-EL-SSO 11-350-EL-SSO 14-1186-EL-RDR	OH	Ohio Energy Group	AEP Ohio Power Company	State compensation mechanism, capacity cost, Retail Stability Rider deferrals, refunds, SEET.
11/16	16-0395-EL-SSO Direct	OH	Ohio Energy Group	Dayton Power & Light Company	Credit support and other riders; financial stability of Utility, holding company.
12/16	Formal Case 1139	DC	Healthcare Council of the National Capital Area	Potomac Electric Power Company	Post test year adjust, merger costs, NOL ADIT, incentive compensation, rent.
01/17	46238	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company	Next Era acquisition of Oncor; goodwill, transaction costs, transition costs, cost deferrals, ratemaking issues.
02/17	16-0395-EL-SSO Direct (Stipulation)	OH	Ohio Energy Group	Dayton Power & Light Company	Non-unanimous stipulation re: credit support and other riders; financial stability of utility, holding company.
02/17	45414	TX	Cities of Midland, McAllen, and Colorado City	Sharyland Utilities, LP, Sharyland Distribution & Transmission Services, LLC	Income taxes, depreciation, deferred costs, affiliate expenses.

**J. KENNEDY AND ASSOCIATES, INC.**



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Date	Case	Jurisdic.	Party	Utility	Subject
03/17	2016-00370 2016-00371	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas and Electric Company	AMS, capital expenditures, maintenance expense, amortization expense, depreciation rates and expense.
06/17	29849 (Panel with Philip Hayet)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics.
08/17	17-0296-E-PC	WV	West Virginia Energy Users Group	Monongahela Power Company, The Potomac Edison Power Company	ADIT, OPEB.
10/17	2017-00179	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Weather normalization, Rockport lease, O&M, incentive compensation, depreciation, income taxes.
10/17	2017-00287	KY	Kentucky Industrial Utility Customers, Inc.	Big Rivers Electric Corporation	Fuel cost allocation to native load customers.
12/17	2017-00321	KY	Attorney General	Duke Energy Kentucky (Electric)	Revenues, depreciation, income taxes, O&M, regulatory assets, environmental surcharge rider, FERC transmission cost reconciliation rider.
12/17	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 economics, tax abandonment loss.
01/18	2017-00349	KY	Kentucky Attorney General	Atmos Energy Kentucky	O&M expense, depreciation, regulatory assets and amortization, Annual Review Mechanism, Pipeline Replacement Program and Rider, affiliate expenses.
06/18	18-0047	OH	Ohio Energy Group	Ohio Electric Utilities	Tax Cuts and Jobs Act. Reduction in income tax expense; amortization of excess ADIT.
07/18	T-34695	LA	LPSC Staff	Crimson Gulf, LLC	Revenues, depreciation, income taxes, O&M, ADIT.
08/18	48325	TX	Cities Served by Oncor	Oncor Electric Delivery Company	Tax Cuts and Jobs Act, amortization of excess ADIT.
08/18	48401	TX	Cities Served by TNMP	Texas-New Mexico Power Company	Revenues, payroll, income taxes, amortization of excess ADIT, capital structure.
08/18	2018-00146	KY	KIUC	Big Rivers Electric Corporation	Station Two contracts termination, regulatory asset, regulatory liability for savings
09/18	20170235-EI 20170236-EU	FL	Office of Public Counsel	Florida Power & Light Company	FP&L acquisition of City of Vero Beach municipal electric utility systems.
10/18	Direct Supplemental Direct				

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Date	Case	Jurisdic.	Party	Utility	Subject
09/18	2017-370-E	SC	Office of Regulatory Staff	South Carolina Electric & Gas Company and Dominion Energy, Inc.	Recovery of Summer 2 and 3 new nuclear development costs, related regulatory liabilities, securitization, NOL carryforward and ADIT, TCJA savings, merger conditions and savings.
10/18	2017-207, 305, 370-E Surrebuttal Supplemental Surrebuttal				
12/18	2018-00261	KY	Attorney General	Duke Energy Kentucky (Gas)	Revenues, O&M, regulatory assets, payroll, integrity management, incentive compensation, cash working capital.
01/19	2018-00294 2018-00295	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company, Louisville Gas & Electric Company	AFUDC v. CWIP in rate base, transmission and distribution plant additions, capitalization, revenues generation outage expense, depreciation rates and expenses, cost of debt.
01/19	2018-00281	KY	Attorney General	Atmos Energy Corp.	AFUDC v. CWIP in rate base, ALG v. ELG depreciation rates, cash working capital, PRP Rider, forecast plant additions, forecast expenses, cost of debt, corporate cost allocation.
02/19	UD-18-07	New Orleans	Crescent City Power Users Group	Entergy New Orleans, LLC	Post-test year adjustments, storm reserve fund, NOL ADIT, FIN48 ADIT, cash working capital, depreciation, amortization, capital structure, formula rate plans, purchased power rider.
04/19	Direct Surrebuttal and Cross-Answering				
03/19	2018-00358	KY	Attorney General	Kentucky American Water Company	Capital expenditures, cash working capital, payroll expense, incentive compensation, chemicals expense, electricity expense, water losses, rate case expense, excess deferred income taxes.
03/19	48929	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company LLC, Sempra Energy, Sharyland Distribution & Transmission Services, L.L.C., Sharyland Utilities, L.P.	Sale, transfer, merger transactions, hold harmless and other regulatory conditions.
06/19	49421	TX	Gulf Coast Coalition of Cities	CenterPoint Energy Houston Electric	Prepaid pension asset, accrued OPEB liability, regulatory assets and liabilities, merger savings, storm damage expense, excess deferred income taxes.
07/19	49494	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Plant in service, prepaid pension asset, O&M, ROW costs, incentive compensation, self-insurance expense, excess deferred income taxes.
08/19	19-G-0309 19-G-0310	NY	New York City	National Grid	Depreciation rates, net negative salvage.

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10/19	42315	GA	Atlanta Gas Light Company	Public Interest Advocacy Staff	Capital expenditures, O&M expense, prepaid pension asset, incentive compensation, merger savings, affiliate expenses, excess deferred income taxes.
10/19	45253	IN	Duke Energy Indiana	Office of Utility Consumer Counselor	Prepaid pension asset, inventories, regulatory assets and liabilities, unbilled revenues, incentive compensation, income tax expense, affiliate charges, ADIT, riders.
12/19	2019-00271	KY	Attorney General	Duke Energy Kentucky	ADIT, EDIT, CWC, payroll expense, incentive compensation expense, depreciation rates, pilot programs
05/20	202000067-EI	FL	Office of Public Counsel	Tampa Electric Company	Storm Protection Plan.
06/20	20190038-EI	FL	Office of Public Counsel	Gulf Power Company	Hurricane Michael costs.
07/20 09/20	PUR-2020-00015 Direct Surrebuttal	VA	Old Dominion Committee for Fair Utility Rates	Appalachian Power Company	Coal Amortization Rider, storm damage, prepaid pension and OPEB assets, return on joint-use assets.
07/20 09/20	2019-226-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Integrated Resource Plan.
10/20	2020-00160	KY	Attorney General	Water Service Corporation of Kentucky	Return on rate base v. operating ratio.
10/20	2020-00174	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rate base v. capitalization, Rockport UPA, prepaid pension and OPEB, cash working capital, incentive compensation, Rockport 2 depreciation expense, EDIT, AML, grid modernization rider.
11/20 12/20	2020-125-E Direct Surrebuttal	SC	Office of Regulatory Staff	Dominion Energy South Carolina	Summer 2 and 3 cancelled plant and transmission cost recovery, TCJA, regulatory assets.
12/20	2020172-EI	FL	Office of Public Counsel	Florida Power & Light Company	Hurricane Dorian costs.
12/20	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM23, Vogtle 3 and 4 rate impact analyses.
02/21 04/21	2019-224-E 2019-225-E Direct Surrebuttal	SC	Office of Regulatory Staff	Duke Energy Carolinas, LLC, Duke Energy Progress, LLC	Integrated Resource Plans.
03/21	51611	TX	Steering Committee of Cities Served by Oncor	Sharyland Utilities, L.L.C.	ADIT, capital structure, return on equity.

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03/21	2020-00349 2020-00350	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	Rate base v. capitalization, retired plant costs, depreciation, securitization, staffing + payroll, pension + OPEB, AML, off-system sales margins.
04/21 Direct	18-857-EL-UNC 19-1338-EL-UNC 20-1034-EL-UNC 20-1476-EL-UNC	OH	The Ohio Energy Group	First Energy Ohio Companies	Significantly Excessive Earnings Test; legacy nuclear plant costs.
07/21 Supplemental Direct					
05/21 Direct	2021-00004	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	CPCN for CCR/ELG Projects at Mitchell Plant.
06/21 Supplemental Direct					
06/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM24, Vogtle 3 and 4 rate impact analyses.
06/21	2021-00103	KY	Attorney General and Nucor Steel Gallatin	East Kentucky Power Cooperative, Inc.	Revenues, depreciation, interest, TIER, O&M, regulatory asset.
07/21 Direct	U-35441	LA	Louisiana Public Service Commission Staff	Southwestern Electric Power Company	Revenues, O&M expense, depreciation, retirement rider.
08/21 10/21 Surrebuttal					
09/21	2021-00190	KY	Attorney General	Duke Energy Kentucky	Revenues, O&M expense, depreciation, capital structure, cost of long-term debt, government mandate rider.
09/21	43838	GA	Public Interest Advocacy Staff	Georgia Power Company	Vogtle 3 base rates, NCCR rates; deferrals.
09/21	2021-00214	KY	Attorney General	Atmos Energy Corp.	NOL ADIT, working capital, affiliate expenses, amortization EDIT, capital structure, cost of debt, accelerated replacement Aduyl-A pipe, PRP Rider, Tax Act Adjustment Rider.
12/21	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM25, Vogtle 3 and 4 rate impact analyses.
01/22	2021-00358	KY	Attorney General	Jackson Purchase Energy Corporation	Revenues, nonrecurring expenses, normalized expenses, interest expense, TIER.
01/22	2021-00421	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Mitchell Plant Operations and Maintenance and Ownership Agreements; sale of Mitchell Plant interest.

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Date	Case	Jurisdic.	Party	Utility	Subject
02/22	2021-00481	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Proposed Liberty Utilities, Inc. acquisition of Kentucky Power Company; harm to customers; conditions to mitigate harm.
03/22	2021-00407	KY	Attorney General	South Kentucky Rural Electric Cooperative Corporation	Revenues, interest income, interest expense, TIER, payroll.
03/22	U-36190	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar resources.
04/22	Direct Cross-Answering				
05/22	20200241-EI 20210078-EI 20210079-EI	FL	Office of Public Counsel	Florida Power & Light Company, Gulf Power Company	Hurricanes Sally, Zeta, Isaias; Tropical Storm Eta, pre-planning, restoration and repair, costs, ratemaking recovery.
05/22	U-36268	LA	Louisiana Public Service Commission Staff	1803 Electric Cooperative, Inc.	Wholesale power contracts, wholesale rate tariffs, wholesale rates.
06/22	20220048-EI 20220049-EI 20220050-EI 20220051-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plans, prudence, reasonableness, cost recovery, including deferred return on CWIP.
06/22	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM26, Vogtle 3 and 4 rate impact analyses.
07/22	S-36267	LA	Louisiana Public Service Commission Staff	1803 Electric Cooperative, Inc.	Non-opposition to establish revolving LOC and supporting guarantees by member cooperatives.
08/22	53601	TX	Steering Committee of Cities Served by Oncor	Oncor Electric Delivery Company, LLC	Vendor financing, customer advances, cash working capital, ADFFIT and temporary differences, depreciation expense, amortization expense.
09/22	20220010-EI	FL	Office of Public Counsel	Tampa Electric Company, Florida Public Utilities Company, Duke Energy Florida, LLC, Florida Power & Light Company	Storm Protection Plan, Cost Recovery Clause, prudence, reasonableness, deferred return on CWIP.
10/22	5-UR-110	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Levelized recovery of retired plan costs, securitization financing.
10/22	2022-00283	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Rockport deferrals and recoveries.
12/22	2022-00263	KY	Attorney General and Kentucky Industrial Utility Customers, Inc.	Kentucky Power Company	Fuel adjustment clause methodology and disallowances.

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Date	Case	Jurisdic.	Party	Utility	Subject
01/23	29849 (Panel with Philip Hayet, Tom Newsome)	GA	Georgia Public Service Commission Staff	Georgia Power Company	VCM27, Vogtle 3 and 4 rate impact analyses.
1/23	2022-256-E Direct	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Storm response process, costs, deferrals, deferred carrying costs.
02/23	Surrebuttal				
03/23	2022-00372	KY	Attorney General	Duke Energy Kentucky, Inc.	Cash working capital, depreciation, decommissioning, regulatory asset amortization, retired generation asset recovery, modifications to existing tariffs, proposed new tariffs.
06/23	20230023-GU	FL	Office of Public Counsel	Peoples Gas System, Inc.	Restructuring, staffing, O&M expenses, storm expense, depreciation expense, amortization of theoretical depreciation surplus.
07/23	2022-00402	KY	Kentucky Industrial Utility Customers, Inc.	Kentucky Utilities Company and Louisville Gas and Electric Company	CPCNs for combined cycle and owned solar resources, acquisition of PPA solar resources, retirement of coal resources.
07/23	2023-89-E Direct	SC	Office of Regulatory Staff	Duke Energy Progress, LLC	Securitization financing, quantifiable net benefits, regulatory liability for return on ADIT, financing order and tariff language for calculation of storm recovery charges.
08/23	Surrebuttal				
08/23	U-36685	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	Certification of solar PPAs and related ratemaking.
09/23	6680-UR-124 Direct Surrebuttal	WI	Wisconsin Industrial Energy Group	Wisconsin Power and Light Company	Ratemaking alternatives for recovery of retired plant costs, including securitization financing.
09/23	05-UR-110 (Reopener) Direct	WI	Wisconsin Industrial Energy Group	Wisconsin Electric Power Company	Ratemaking alternatives for recovery of retired plant costs, including securitization financing.
10/23	29849	GA	Georgia Public Service Commission Staff	Georgia Power Company	Vogtle 3 and 4 prudence.
10/23	2023-00159	KY	Attorney General Kentucky Industrial Utility Customer, Inc.	Kentucky Power Company	NOL, COR, and other ADIT, incentive comp, regulatory assets, transmission and distribution cost riders, CAMT and other IRA, tax costs rider, securitization.
12/23	2021-00370 Direct	KY	Attorney General Kentucky Industrial Utility Customer, Inc.	Kentucky Power Company	Investigation into adequacy of service and reasonableness of rates.
02/24	Rebuttal				

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Date	Case	Jurisdic.	Party	Utility	Subject
02/24	2023-00008	KY	Attorney General Kentucky Industrial Utility Customer, Inc.	Kentucky Power Company	Fuel adjustment clause; fuel and purchased power expense; peaking unit equivalent methodology.
03/24	05-23-001513	TX	Cities Served by CenterPoint Gas	CenterPoint Energy Resources Corp.	Capital structure, Tax Rider, NOL ADIT, CAMT ADIT, annualize revenues, incentive compensation, vendor financing, customer financing, working capital.
05/24	56165	TX	Cities Served by AEP Texas	AEP Texas, Inc.	Tax Rider, NOL ADIT, CAMT ADIT, annualize revenues, incentive compensation, vendor financing, customer financing, working capital.
05/24	U-37071	LA	Louisiana Public Service Commission Staff	Entergy Louisiana, LLC	RFT for solar resources; certification of Mondu PPA.
06/24	2024-34-E	SC	Office of Regulatory Staff	Dominion Energy South Carolina, Inc.	Working capital, cash working capital.
06/24	20240026-EI	FL	Office of Public Counsel	Tampa Electric Company	O&M expense, A&G expense, incentive compensation, depreciation rates and expenses, dismantlement expense, tax credits, subsequent year adjustments, tax rider.

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 56211  
SOAH DOCKET NO. 473-24-13232**

**GULF COAST COALITION OF CITIES  
REQUEST NO.: GCCC-RFI03-03**

**QUESTION:**

Provide the monthly balance of materials and supplies inventories for distribution, including all activity, starting with the beginning balance; plus third party vendor purchases; minus withdrawals; plus and minus other changes during the month; and ending balance for each month January 2021 through December 2023.

**ANSWER:**

Please refer to "GCCC-RFI03-03 and 04 Attachment.xlsx" for the monthly inventory balances, including all activity, for CenterPoint Energy Houston Electric, LLC for January 2021 through **December 2023. The Company has not functionalized inventory balances outside of a rate case** proceeding as distinguished in the Transmission & Distribution (TDU) Investor-Owned Utilities Rate Filing Package for Cost-of-Service Determination (IOU-T&DCOS-RFP) Instructions.

The attachment includes the following information for each month in the period:

- Beginning inventory balance
- Goods receipts – Systematic receipt of material purchased, transfers from other plants, etc.
- Goods issuances – Materials issued to work orders/projects, transfers to other plants, net activity (i.e., receipts, transfers, issuances) for consignment inventory purchased by the Company, etc. **The Company does not include consignment inventory in its M&S inventory until purchased.**
- Other adjustments to inventory – Items such as, but not limited to, inventory work in progress, write-ons/write-offs per scheduled or ad-hoc inventory counts, obsolete/slow-moving inventory accruals, material cost adjustments, i.e., systematic true-up of differences in goods received versus final amount paid per established tolerance limits, correction of invoicing errors, application of taxes and fees to consignment inventory purchases, moving average price adjustments, etc.
- Ending inventory balance

**SPONSOR:**

Kristie Colvin/Carla Kneipp

**RESPONSIVE DOCUMENTS:**

GCCC-RFI03-03 and 04 Attachment.xlsx



SOAH DOCKET NO. 473-24-13232  
PUC Docket No. 56211  
GCCC-RF103-03 and 04 Attachment.xlsx  
Page 1 of 1

CenterPoint Energy Houston Electric, LLC

Monthly Materials and Supplies Balances and Activity - GL Accounts 133999 and 133030 in FERC 1540  
January 2021 through December 2023

Month/Year	Beginning Inventory	Goods Receipts	Goods Issuances	Other Adjustments	Ending Inventory
January 2021	\$ 173,373,035	\$ 23,074,783	\$ (18,054,764)	\$ 303,440	\$ 178,696,494
February 2021	\$ 178,696,494	\$ 24,166,849	\$ (20,498,308)	\$ 210,682	\$ 182,575,717
March 2021	\$ 182,575,717	\$ 25,635,346	\$ (28,017,997)	\$ 246,769	\$ 180,439,836
April 2021	\$ 180,439,836	\$ 26,457,390	\$ (43,402,500)	\$ 419,754	\$ 163,914,479
May 2021	\$ 163,914,479	\$ 27,915,330	\$ (23,180,496)	\$ 270,464	\$ 168,919,777
June 2021	\$ 168,919,777	\$ 35,763,998	\$ (25,092,068)	\$ 261,061	\$ 179,852,768
July 2021	\$ 179,852,768	\$ 31,519,848	\$ (28,040,135)	\$ 274,884	\$ 183,607,365
August 2021	\$ 183,607,365	\$ 28,617,089	\$ (21,176,696)	\$ 214,146	\$ 191,261,903
September 2021	\$ 191,261,903	\$ 40,919,077	\$ (23,761,485)	\$ 262,567	\$ 208,682,083
October 2021	\$ 208,682,083	\$ 43,717,745	\$ (22,209,918)	\$ 369,713	\$ 230,559,624
November 2021	\$ 230,559,624	\$ 40,099,153	\$ (21,283,076)	\$ (12,209)	\$ 249,363,492
December 2021	\$ 249,363,492	\$ 38,303,398	\$ (30,145,879)	\$ 359,841	\$ 257,880,852
January 2022	\$ 257,880,852	\$ 28,692,180	\$ (18,980,230)	\$ 556,083	\$ 268,148,884
February 2022	\$ 268,148,884	\$ 33,014,164	\$ (29,947,894)	\$ (3,945)	\$ 271,211,209
March 2022	\$ 271,211,209	\$ 33,213,445	\$ (39,739,589)	\$ 862,188	\$ 265,547,253
April 2022	\$ 265,547,253	\$ 33,134,219	\$ (35,141,654)	\$ 129,388	\$ 263,669,207
May 2022	\$ 263,669,207	\$ 39,060,481	\$ (22,030,449)	\$ 433,274	\$ 281,132,512
June 2022	\$ 281,132,512	\$ 62,269,243	\$ (49,619,884)	\$ 602,447	\$ 294,384,317
July 2022	\$ 294,384,317	\$ 44,547,231	\$ (25,007,244)	\$ 263,942	\$ 314,188,246
August 2022	\$ 314,188,246	\$ 52,671,408	\$ (43,964,992)	\$ 178,669	\$ 323,073,330
September 2022	\$ 323,073,330	\$ 59,242,608	\$ (29,177,469)	\$ 21,633	\$ 353,160,103
October 2022	\$ 353,160,103	\$ 51,496,511	\$ (30,669,615)	\$ (290,145)	\$ 373,696,854
November 2022	\$ 373,696,854	\$ 44,201,602	\$ (21,021,151)	\$ 977,331	\$ 397,654,636
December 2022	\$ 397,654,636	\$ 53,678,178	\$ (18,308,319)	\$ 311,832	\$ 433,536,326
January 2023	\$ 433,536,326	\$ 51,102,768	\$ (43,402,256)	\$ 4,264,090	\$ 445,500,928
February 2023	\$ 445,500,928	\$ 45,435,088	\$ (43,696,080)	\$ (3,170,988)	\$ 444,068,948
March 2023	\$ 444,068,948	\$ 49,819,923	\$ (31,856,413)	\$ 823,924	\$ 462,856,382
April 2023	\$ 462,856,382	\$ 42,808,601	\$ (31,888,189)	\$ 31,318	\$ 473,808,112
May 2023	\$ 473,808,112	\$ 50,992,068	\$ (66,016,471)	\$ (1,352,159)	\$ 457,431,550
June 2023	\$ 457,431,550	\$ 53,470,132	\$ (69,402,938)	\$ (1,274,170)	\$ 440,224,574
July 2023	\$ 440,224,574	\$ 42,461,698	\$ (40,607,366)	\$ 656,770	\$ 442,735,676
August 2023	\$ 442,735,676	\$ 47,635,643	\$ (49,656,895)	\$ (1,224,999)	\$ 439,489,425
September 2023	\$ 439,489,425	\$ 44,816,987	\$ (33,462,258)	\$ 707,217	\$ 451,551,370
October 2023	\$ 451,551,370	\$ 43,823,712	\$ (29,848,744)	\$ 195,748	\$ 465,722,086
November 2023	\$ 465,722,086	\$ 41,351,563	\$ (23,891,221)	\$ 741,478	\$ 483,923,907
December 2023	\$ 483,923,907	\$ 31,185,918	\$ (117,502,313)	\$ 2,289,686	\$ 399,897,198

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC01-08**

**QUESTION:**

Provide the long-term debt interest payable at month end by debt issue for each month from December 2021 through December 2023. Reconcile the monthly amounts provided in this response by issue or in total to the long-term debt interest payable reflected in the trial balance(s) provided in response to GCCC 1-2.

**ANSWER:**

Please see attachment "GCCC01-08 LTD Interest Payable.xlsx" which shows long-term debt interest payable at month end by debt issue from December 2021 to December 2023 for CenterPoint Energy Houston Electric, LLC.

**SPONSOR:**

Kristie Colvin

**RESPONSIVE DOCUMENTS:**

GCCC01-08 LTD Interest Payable.xlsx

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>December 2021</b>	<b>January 2022</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (6,390,360.90)	\$ (8,198,953.61)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ (5,600,000.00)	\$ (933,333.33)
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ (2,812,500.00)	\$ (3,375,000.00)
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (7,395,833.33)	\$ (8,875,000.00)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (6,750,000.00)	\$ (9,000,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (2,400,000.00)	\$ (3,000,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (3,750,000.00)	\$ (4,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (5,266,666.67)	\$ (6,583,333.33)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (12,395,833.33)	\$ (14,875,000.00)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (4,350,000.00)	\$ (725,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (2,350,000.00)	\$ (3,133,333.33)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (5,862,500.00)	\$ (7,816,666.67)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ -	\$ -
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ -	\$ -
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ -	\$ -
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ -	\$ -
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ -	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ -	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (65,323,694.23)</b>	<b>\$ (71,015,620.27)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>February 2022</b>	<b>March 2022</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (10,007,546.32)	\$ (964,582.78)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ (1,866,666.67)	\$ (2,800,000.00)
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ (562,500.00)	\$ (1,125,000.00)
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (1,479,166.67)	\$ (2,958,333.33)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (11,250,000.00)	\$ (13,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (3,600,000.00)	\$ (600,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (750,000.00)	\$ (1,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (7,900,000.00)	\$ (1,316,666.67)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (2,479,166.67)	\$ (4,958,333.33)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (1,450,000.00)	\$ (2,175,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (3,916,666.67)	\$ (4,700,000.00)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (9,770,833.33)	\$ (11,725,000.00)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (25,000.00)	\$ (775,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (50,000.00)	\$ (1,550,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ -	\$ -
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ -	\$ -
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ -	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ -	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (55,107,546.33)</b>	<b>\$ (50,647,916.11)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>April 2022</b>	<b>May 2022</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (2,773,175.49)	\$ (4,581,768.19)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ (3,733,333.33)	\$ (4,666,666.67)
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ (1,687,500.00)	\$ (2,250,000.00)
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (4,437,500.00)	\$ (5,916,666.67)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (2,250,000.00)	\$ (4,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (1,200,000.00)	\$ (1,800,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (2,250,000.00)	\$ (3,000,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (2,633,333.33)	\$ (3,950,000.00)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (7,437,500.00)	\$ (9,916,666.67)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (2,900,000.00)	\$ (3,625,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (783,333.33)	\$ (1,566,666.67)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (1,954,166.67)	\$ (3,908,333.33)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (1,525,000.00)	\$ (2,275,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (3,050,000.00)	\$ (4,550,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ -	\$ -
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ -	\$ -
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ -	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ -	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (38,614,842.15)</b>	<b>\$ (56,506,768.20)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>June 2022</b>	<b>July 2022</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (6,390,360.90)	\$ (8,198,953.61)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ (5,600,000.00)	\$ (933,333.33)
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ (2,812,500.00)	\$ (3,375,000.00)
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (7,395,833.33)	\$ (8,875,000.00)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (6,750,000.00)	\$ (9,000,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (2,400,000.00)	\$ (3,000,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (3,750,000.00)	\$ (4,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (5,266,666.67)	\$ (6,583,333.33)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (12,395,833.33)	\$ (14,875,000.00)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (4,350,000.00)	\$ (725,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (2,350,000.00)	\$ (3,133,333.33)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (5,862,500.00)	\$ (7,816,666.67)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (3,025,000.00)	\$ (3,775,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (6,050,000.00)	\$ (7,550,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ -	\$ -
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ -	\$ -
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ -	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ -	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (74,398,694.23)</b>	<b>\$ (82,340,620.27)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>August 2022</b>	<b>September 2022</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (10,007,546.32)	\$ (964,582.78)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ (1,866,666.67)	\$ (2,800,000.00)
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ -	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (1,479,166.67)	\$ (2,958,333.33)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (11,250,000.00)	\$ (13,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (3,600,000.00)	\$ (600,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (750,000.00)	\$ (1,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (7,900,000.00)	\$ (1,316,666.67)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (2,479,166.67)	\$ (4,958,333.33)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (1,450,000.00)	\$ (2,175,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (3,916,666.67)	\$ (4,700,000.00)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (9,770,833.33)	\$ (11,725,000.00)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (4,525,000.00)	\$ (750,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (9,050,000.00)	\$ (1,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ -	\$ (988,888.89)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ -	\$ (646,666.67)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ -	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ -	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (68,045,046.33)</b>	<b>\$ (51,083,471.67)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>		<b>October 2022</b>	<b>November 2022</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$	(2,773,175.49)	\$ (4,581,768.19)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$	-	\$ -
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$	-	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$	(4,437,500.00)	\$ (5,916,666.67)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$	(2,250,000.00)	\$ (4,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$	(1,200,000.00)	\$ (1,800,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$	(2,250,000.00)	\$ (3,000,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$	(2,633,333.33)	\$ (3,950,000.00)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$	(7,437,500.00)	\$ (9,916,666.67)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$	(2,900,000.00)	\$ (3,625,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$	(783,333.33)	\$ (1,566,666.67)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$	(1,954,166.67)	\$ (3,908,333.33)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$	(1,500,000.00)	\$ (2,250,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$	(3,000,000.00)	\$ (4,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$	(2,843,055.56)	\$ (4,697,222.22)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$	(1,859,166.67)	\$ (3,071,666.67)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$	-	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$	-	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$	-	\$ -
<b>Total</b>		<b>\$</b>	<b>(37,821,231.05)</b>	<b>\$ (57,283,990.42)</b>



**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>December 2022</b>	<b>January 2023</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (6,390,360.90)	\$ (8,198,953.61)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ -	\$ -
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ -	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (7,395,833.33)	\$ (8,875,000.00)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (6,750,000.00)	\$ (9,000,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (2,400,000.00)	\$ (3,000,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (3,750,000.00)	\$ (4,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (5,266,666.67)	\$ (6,583,333.33)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (12,395,833.33)	\$ (14,875,000.00)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (4,350,000.00)	\$ (725,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (2,350,000.00)	\$ (3,133,333.33)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (5,862,500.00)	\$ (7,816,666.67)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (3,000,000.00)	\$ (3,750,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (6,000,000.00)	\$ (7,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ (6,551,388.89)	\$ (8,405,555.56)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ (4,284,166.67)	\$ (5,496,666.67)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ -	\$ -
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ -	\$ -
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (76,746,749.79)</b>	<b>\$ (91,859,509.17)</b>

CenterPoint Energy Houston Electric, LLC  
Long Term Debt Interest Payable General Mortgage Bonds (GMB)  
Month end balances: December 2021 - December 2023  
Company Code 0003: General Ledger Account 223011  
Debit (Credit)

Debt Issue Description	Assignment Number		February 2023		March 2023
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$	(10,007,546.32)	\$	(964,582.78)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$	-	\$	-
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$	-	\$	-
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$	(1,479,166.67)	\$	(2,958,333.33)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$	(11,250,000.00)	\$	(13,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$	(3,600,000.00)	\$	(600,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$	(750,000.00)	\$	(1,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$	(7,900,000.00)	\$	(1,316,666.67)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$	(2,479,166.67)	\$	(4,958,333.33)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$	(1,450,000.00)	\$	(2,175,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$	(3,916,666.67)	\$	(4,700,000.00)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$	(9,770,833.33)	\$	(11,725,000.00)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$	(4,500,000.00)	\$	(750,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$	(9,000,000.00)	\$	(1,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$	(10,259,722.22)	\$	(12,113,888.89)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$	(6,709,166.67)	\$	(7,921,666.67)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$	-	\$	(660,000.00)
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$	-	\$	(353,333.33)
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$	-	\$	-
<b>Total</b>		<b>\$</b>	<b>(83,072,268.55)</b>	<b>\$</b>	<b>(67,696,805.00)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>		<b>April 2023</b>	<b>May 2023</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$	(2,773,175.49)	\$ (4,581,768.19)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$	-	\$ -
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$	-	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$	(4,437,500.00)	\$ (5,916,666.67)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$	(2,250,000.00)	\$ (4,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$	(1,200,000.00)	\$ (1,800,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$	(2,250,000.00)	\$ (3,000,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$	(2,633,333.33)	\$ (3,950,000.00)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$	(7,437,500.00)	\$ (9,916,666.67)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$	(2,900,000.00)	\$ (3,625,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$	(783,333.33)	\$ (1,566,666.67)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$	(1,954,166.67)	\$ (3,908,333.33)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$	(1,500,000.00)	\$ (2,250,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$	(3,000,000.00)	\$ (4,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$	(1,854,166.67)	\$ (3,708,333.33)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$	(1,212,500.00)	\$ (2,425,000.00)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$	(3,135,000.00)	\$ (5,610,000.00)
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$	(1,678,333.33)	\$ (3,003,333.33)
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$	-	\$ -
<b>Total</b>		<b>\$</b>	<b>(40,999,008.82)</b>	<b>\$ (64,261,768.19)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>June 2023</b>	<b>July 2023</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (6,390,360.90)	\$ (8,198,953.61)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ -	\$ -
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ -	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (7,395,833.33)	\$ (8,875,000.00)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (6,750,000.00)	\$ (9,000,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (2,400,000.00)	\$ (3,000,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (3,750,000.00)	\$ (4,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (5,266,666.67)	\$ (6,583,333.33)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (12,395,833.33)	\$ (14,875,000.00)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (4,350,000.00)	\$ (725,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (2,350,000.00)	\$ (3,133,333.33)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (5,862,500.00)	\$ (7,816,666.67)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (3,000,000.00)	\$ (3,750,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (6,000,000.00)	\$ (7,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ (5,562,500.00)	\$ (7,416,666.67)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ (3,637,500.00)	\$ (4,850,000.00)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ (8,085,000.00)	\$ (10,560,000.00)
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ (4,328,333.33)	\$ (5,653,333.33)
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ -	\$ -
<b>Total</b>		<b>\$ (87,524,527.56)</b>	<b>\$ (106,437,286.94)</b>

CenterPoint Energy Houston Electric, LLC  
Long Term Debt Interest Payable General Mortgage Bonds (GMB)  
Month end balances: December 2021 - December 2023  
Company Code 0003: General Ledger Account 223011  
Debit (Credit)

Debt Issue Description	Assignment Number		August 2023		September 2023
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$	(10,007,546.32)	\$	(964,582.78)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$	-	\$	-
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$	-	\$	-
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$	(1,479,166.67)	\$	(2,958,333.33)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$	(11,250,000.00)	\$	(13,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$	(3,600,000.00)	\$	(600,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$	(750,000.00)	\$	(1,500,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$	(7,900,000.00)	\$	(1,316,666.67)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$	(2,479,166.67)	\$	(4,958,333.33)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$	(1,450,000.00)	\$	(2,175,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$	(3,916,666.67)	\$	(4,700,000.00)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$	(9,770,833.33)	\$	(11,725,000.00)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$	(4,500,000.00)	\$	(750,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$	(9,000,000.00)	\$	(1,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$	(9,270,833.33)	\$	(11,125,000.00)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$	(6,062,500.00)	\$	(7,275,000.00)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$	(13,035,000.00)	\$	(15,510,000.00)
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$	(6,978,333.33)	\$	(8,303,333.33)
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$	-	\$	(938,888.89)
<b>Total</b>		<b>\$</b>	<b>(101,450,046.32)</b>	<b>\$</b>	<b>(89,800,138.33)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>		<b>October 2023</b>	<b>November 2023</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$	(2,773,175.49)	\$ (4,581,768.19)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$	-	\$ -
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$	-	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$	(4,437,500.00)	\$ (5,916,666.67)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$	(2,250,000.00)	\$ (4,500,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$	(1,200,000.00)	\$ (1,800,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$	(2,250,000.00)	\$ (3,000,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$	(2,633,333.33)	\$ (3,950,000.00)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$	(7,437,500.00)	\$ (9,916,666.67)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$	(2,900,000.00)	\$ (3,625,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$	(783,333.33)	\$ (1,566,666.67)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$	(1,954,166.67)	\$ (3,908,333.33)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$	(1,500,000.00)	\$ (2,250,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$	(3,000,000.00)	\$ (4,500,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$	(1,854,166.67)	\$ (3,708,333.33)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$	(1,212,500.00)	\$ (2,425,000.00)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$	(2,475,000.00)	\$ (4,950,000.00)
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$	(1,325,000.00)	\$ (2,650,000.00)
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$	(3,105,555.56)	\$ (5,272,222.22)
<b>Total</b>		<b>\$</b>	<b>(43,091,231.05)</b>	<b>\$ (68,520,657.08)</b>

**CenterPoint Energy Houston Electric, LLC**  
**Long Term Debt Interest Payable General Mortgage Bonds (GMB)**  
**Month end balances: December 2021 - December 2023**  
**Company Code 0003: General Ledger Account 223011**  
**Debit (Credit)**

<b>Debt Issue Description</b>	<b>Assignment Number</b>	<b>December 2023</b>
\$312,275,000 6.95% GMB, Series K Due: March 15, 2033	102008	\$ (6,390,360.90)
\$200,000,000 5.60% GMB, Series L Due: July 01, 2023	102007	\$ -
\$300,000,000 2.25% GMB, Series V Due: August 01, 2022	102009	\$ -
\$500,000,000 3.55% GMB, Series W Due: August 01, 2042	102010	\$ (7,395,833.33)
\$600,000,000 4.50% GMB, Series X Due: April 01, 2044	102011	\$ (6,750,000.00)
\$300,000,000 2.40% GMB, Series Z Due: September 01, 2026	102013	\$ (2,400,000.00)
\$300,000,000 3.00% GMB, Series AA Due: February 1, 2027	102014	\$ (3,750,000.00)
\$400,000,000 3.95% GMB, Series AB Due: March 1, 2048	102016	\$ (5,266,666.67)
\$700,000,000 4.25% GMB, Series AC Due: February 1, 2049	102017	\$ (12,395,833.33)
\$300,000,000 2.90% GMB, Series AD Due: July 1, 2050	170257	\$ (4,350,000.00)
\$400,000,000 2.35% GMB, Series AE Due: April 1, 2031	227748	\$ (2,350,000.00)
\$700,000,000 3.35% GMB, Series AF Due: April 1, 2051	227750	\$ (5,862,500.00)
\$300,000,000 3.00% GMB, Series AG Due: March 01, 2032	309189	\$ (3,000,000.00)
\$500,000,000 3.60% GMB, Series AH Due: March 01, 2052	309188	\$ (6,000,000.00)
\$500,000,000 4.45% GMB, Series AI Due: October 01, 2032	353923	\$ (5,562,500.00)
\$300,000,000 4.85% GMB, Series AJ Due: October 01, 2052	353924	\$ (3,637,500.00)
\$600,000,000 4.95% GMB, Series AK Due: April 01, 2033	397234	\$ (7,425,000.00)
\$300,000,000 5.30% GMB, Series AL Due: April 01, 2053	397235	\$ (3,975,000.00)
\$500,000,000 5.20% GMB, Series AM Due: Oct. 01, 2028	436178	\$ (7,438,888.89)
<b>Total</b>		<b>\$ (93,950,083.12)</b>

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC02-17**

**QUESTION:**

Refer to the prepayment of Other Taxes shown on Schedule II-B-10.

- a. Describe each prepayment included in the amounts shown on this schedule and explain why the prepayment should be included in rate base.
- b. Describe the accounting for the prepayments and/or liability recorded by the Company for each other tax, including, but not limited to, ad valorem tax, Texas margin tax, local franchise tax, **payroll tax, and each other tax. Provide the accounts used in each journal entry (debits and credits) when the prepayments and/or liabilities are recorded.**

**ANSWER:**

- a. Franchise Taxes are the only prepayments included in Other Taxes shown on Schedule II-B-10. Per the RFP General Instructions, prepayments are included in rate base using a 13-month average balance for the test year.
- b. **The prepayment entries are for Franchise Taxes that are due on or before the 1st of each month. When the 1st of the month falls on a Saturday or Sunday or Monday (if a holiday), the franchise taxes are moved to a prepayment account because the payment is made in the month prior to when it is due. There are multiple entries within the Company's Accounts Payable sub-ledger to establish this prepayment which ultimately results in a debit to General Ledger Account 143030 Prepay-Other Taxes and a credit to Cash, General Ledger Account 102010 Chase Texas. The prepayment is then reversed in the following month.**

**SPONSOR:**

Kristie Colvin

**RESPONSIVE DOCUMENTS:**

None



**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 56211  
SOAH DOCKET NO. 473-24-13232**

**GULF COAST COALITION OF CITIES  
REQUEST NO.: GCCC02-13S**

**QUESTION:**

Provide a schedule showing the monthly local franchise tax accounting and payment entries by month from December 2019 through the most recent month for which actual information is available starting with the beginning of month liability, expense accrual for the month, payments during the month, and end of month liability for each of those months.

**ANSWER:**

Please see attached file "GCCC-RFI02-13S Franchise.xlsx" for monthly local franchise tax accounting and payment entries by month from December 2019 through February 2024 starting with the beginning of month liability for December 2019 which is the end of month liability for November 2019.

*The requested information contains financial information which was not public at the time that this response was submitted and was previously provided pursuant to the **Protective Order issued in Docket No. 56211**. The Company has now released its first quarter 2024 earnings and this information is no longer confidential; therefore, a public version is being provided here.*

**SPONSOR:**

Kristie Colvin

**RESPONSIVE DOCUMENTS:**

GCCC-RFI02-13S Franchise.xlsx

SOAH Docket No. 473-24-13232

PUC Docket No. 56211

GCCC-RFI02-13S Franchise.xlsx

Page 1 of 1

## CenterPoint Energy Houston Electric, LLC

## Franchise Tax Liability Account: Expense and Payment Totals

Month End: November 2019 - February 2024

Company Code 0003: General Ledger Account 246030

Debit (Credit)

Month/Year	Franchise Expense	Interest Expense	Direct Payments	Bill Credit Payments	Ending Liability Balance
11/2019					\$ (1,589,046.42)
12/2019	\$ (12,659,885.63)		\$ 11,946,565.39	\$ 241,001.31	\$ (2,061,365.35)
1/2020	\$ (12,587,714.46)		\$ 11,947,016.61	\$ 260,914.83	\$ (2,441,148.37)
2/2020	\$ (12,597,482.45)		\$ 13,673,520.00	\$ 245,799.68	\$ (1,119,311.14)
3/2020	\$ (12,654,132.58)		\$ 11,946,565.39	\$ 256,703.93	\$ (1,570,174.40)
4/2020	\$ (12,666,032.12)	\$ (451.22)	\$ 11,946,565.39	\$ 247,749.35	\$ (2,042,343.00)
5/2020	\$ (12,779,086.64)		\$ 13,232,847.57	\$ 246,799.74	\$ (1,341,782.33)
6/2020	\$ (12,938,408.16)		\$ 11,949,776.10	\$ 274,677.08	\$ (2,055,737.31)
7/2020	\$ (12,816,513.06)		\$ 11,795,829.07	\$ 261,565.24	\$ (2,814,856.06)
8/2020	\$ (12,859,896.84)		\$ 13,413,244.99	\$ 264,634.99	\$ (1,996,872.92)
9/2020	\$ (12,856,861.64)	\$ (1,258.59)	\$ 11,841,740.93	\$ 266,930.78	\$ (2,746,321.44)
10/2020	\$ (12,654,203.56)	\$ (112.05)	\$ 11,795,829.07	\$ 264,851.28	\$ (3,339,956.70)
11/2020	\$ (12,506,763.54)		\$ 14,065,310.62	\$ 229,955.18	\$ (1,551,454.44)
12/2020	\$ (12,480,547.19)		\$ 11,797,166.36	\$ 252,899.43	\$ (1,981,935.84)
1/2021	\$ (12,612,281.40)		\$ 11,797,166.36	\$ 236,688.89	\$ (2,560,361.99)
2/2021	\$ (12,385,086.62)		\$ 13,500,840.25	\$ 242,287.66	\$ (1,202,320.70)
3/2021	\$ (12,409,064.41)		\$ 11,797,166.36	\$ 247,164.62	\$ (1,567,054.13)
4/2021	\$ (12,513,929.76)		\$ 11,797,166.36	\$ 249,001.51	\$ (2,034,816.02)
5/2021	\$ (12,618,547.02)		\$ 13,094,163.35	\$ 254,332.20	\$ (1,304,867.49)
6/2021	\$ (13,590,997.71)		\$ 11,797,166.36	\$ 274,696.82	\$ (2,824,002.02)
7/2021	\$ (12,605,031.41)		\$ 11,585,124.73	\$ 268,854.97	\$ (3,575,053.73)
8/2021	\$ (12,692,767.75)		\$ 13,128,740.76	\$ 274,180.84	\$ (2,864,899.88)
9/2021	\$ (12,606,771.44)		\$ 11,585,124.73	\$ 266,505.42	\$ (3,620,041.17)
10/2021	\$ (12,449,633.21)		\$ 11,585,124.73	\$ 264,331.78	\$ (4,220,217.87)
11/2021	\$ (12,289,930.55)		\$ 13,839,844.67	\$ 247,814.88	\$ (2,422,488.87)
12/2021	\$ (12,312,898.81)		\$ 11,585,124.73	\$ 234,028.84	\$ (2,916,234.11)
1/2022	\$ (12,291,507.59)		\$ 11,585,124.73	\$ 234,651.95	\$ (3,387,965.02)
2/2022	\$ (12,289,560.20)		\$ 13,770,335.05	\$ 241,498.85	\$ (1,665,691.32)
3/2022	\$ (12,280,037.12)		\$ 11,779,210.64	\$ 257,599.43	\$ (1,908,918.37)
4/2022	\$ (12,365,322.78)		\$ 11,779,210.64	\$ 249,665.86	\$ (2,245,364.65)
5/2022	\$ (12,513,276.17)		\$ 12,659,564.34	\$ 254,509.57	\$ (1,844,566.91)
6/2022	\$ (12,570,784.83)		\$ 11,779,210.64	\$ 266,465.40	\$ (2,369,675.70)
7/2022	\$ (12,617,285.76)		\$ 11,755,384.95	\$ 249,520.69	\$ (2,982,055.82)
8/2022	\$ (12,562,217.35)		\$ 12,912,082.48	\$ 279,762.58	\$ (2,352,428.11)
9/2022	\$ (12,495,425.72)		\$ 11,755,384.95	\$ 263,088.61	\$ (2,829,380.27)
10/2022	\$ (12,414,292.22)		\$ 11,758,195.97	\$ 247,485.12	\$ (3,237,991.40)
11/2022	\$ (12,342,805.85)		\$ 13,291,978.79	\$ 246,426.20	\$ (2,042,392.26)
12/2022	\$ (12,344,216.78)		\$ 11,758,195.97	\$ 248,276.51	\$ (2,380,136.56)
1/2023	\$ (12,375,511.00)		\$ 11,758,196.87	\$ 239,185.43	\$ (2,758,265.26)
2/2023	\$ (12,289,303.01)		\$ 13,139,912.63	\$ 244,432.09	\$ (1,663,223.55)
3/2023	\$ (12,345,329.12)		\$ 11,758,195.97	\$ 254,375.82	\$ (1,995,980.88)
4/2023	\$ (12,384,642.62)		\$ 11,758,195.97	\$ 231,514.25	\$ (2,390,913.28)
5/2023	\$ (12,435,911.49)		\$ 12,673,090.82	\$ 270,743.98	\$ (1,882,989.97)
6/2023	\$ (12,505,594.57)		\$ 11,758,195.97	\$ 266,840.17	\$ (2,363,548.40)
7/2023	\$ (13,157,139.56)		\$ 12,224,143.96	\$ 247,755.10	\$ (3,048,788.90)
8/2023	\$ (13,060,387.73)		\$ 13,330,965.22	\$ 269,810.46	\$ (2,508,400.95)
9/2023	\$ (13,080,968.73)		\$ 12,224,143.96	\$ 250,839.95	\$ (3,114,385.77)
10/2023	\$ (12,898,944.22)		\$ 12,239,019.66	\$ 264,732.65	\$ (3,509,577.68)
11/2023	\$ (12,798,159.88)		\$ 13,957,531.57	\$ 235,575.65	\$ (2,114,630.34)
12/2023	\$ (12,840,929.23)		\$ 12,239,019.66	\$ 224,783.29	\$ (2,491,756.62)
1/2024	\$ (12,787,411.89)		\$ 12,512,525.93	\$ 234,367.13	\$ (2,532,275.45)
2/2024	\$ (12,775,547.19)		\$ 13,403,103.79	\$ 262,965.10	\$ (1,641,753.75)

<sup>1</sup> Municipal Account Franchise Credit on Retail Delivery Service

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC-RFI05-01**

**QUESTION:**

Refer to the response to GCCC RFI 03-05(b) wherein the company states: "The Company funds their portion of the prepaid asset balance [recorded on CenterPoint Energy, Inc. accounting books] via periodic distributions to CenterPoint Energy, Inc."

- a. Describe the "periodic distributions to CenterPoint Energy, Inc." Address whether the periodic distributions are based on charges from CenterPoint Energy, Inc. or CenterPoint Energy Services, Inc., whether the periodic distributions are cost based, and if so, how they are calculated, billed by the originating entity, and then paid by the Company to the originating entity, and/or the extent to which the "period distributions" refers to dividends from the Company's earnings.
- b. Provide the original source amount by account/subaccount recorded on CenterPoint Energy, Inc.'s accounting books and the calculation of the amount included in rate base in this proceeding in an Excel workbook in live format with all formulas intact and all data and assumptions annotated as to source and rationale for the assumption and/or the use of the data and assumptions in the methodology used by the Company for this purpose.
- c. Indicate whether the calculation of the amount included by the Company in rate base was made solely for this rate case filing. If not solely for this rate case filing, then describe what other purposes the calculation is used for and provide all support relied on for your response.

**ANSWER:**

- a. Please refer to OPUC-RFI03-01. Generally, periodic distributions are in the form of a dividend to its ultimate parent company, CenterPoint Energy, Inc. CenterPoint Houston pays a quarterly dividend equal to 50% of its prior quarter's net income. CenterPoint Houston wires the dividend amount to its immediate parent, Utility Holdings LLC, who then wires the funds to CenterPoint Energy, Inc.
- b. Please see workbook CEHE RFP Workpapers B. xlsx, tab WP II-B-10 Adj 3 and page 11 of 62 in the actuarial report WP II-D-3.8.1 CNP Retirement Plan 2023 (HSPM).pdf for the calculation of the amount included in rate base in this proceeding.
- c. The calculation of the amount included by the Company in rate base was not made solely for this rate case filing. Per Docket No. 49421 Final Order Findings of Fact 99, the Company was allowed to include the prepaid pension asset in rate base, reduced by the capital component identified as Construction Work-In Progress ("CWIP"), and the Company could apply and seek recovery for an amount for Allowance for Funds Used During Construction ("AFUDC"). Thus, these calculations are also used in the calculation of AFUDC amounts recorded.

**SPONSOR:**

Kristie Colvin

**RESPONSIVE DOCUMENTS:**

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 56211  
SOAH DOCKET NO. 473-24-13232**

**GULF COAST COALITION OF CITIES  
REQUEST NO.: GCCC-RFI05-09**

**QUESTION:**

Refer to the response to GCCC 02-16(b) and the statement that "Account 259041 is not an account included the FERC USOA, it is a General Ledger account used to record the amounts related to The Company Retirement Plan in accordance with ASC 715." Confirm that account 259041 is not a General Ledger account used by the Company to record any amount in its general ledger for book accounting purposes, including amounts related to the Company retirement plan in accordance with ASC 715, rather it is an account used solely by CNP for this purpose, according to the response to GCCC 02-16(d). If this is not correct, then provide a corrected statement and a copy of all support relied on for your response.

**ANSWER:**

As stated in GCCC02-16, Account 259041 is a General Ledger account used to record the amounts related to the Company's Retirement Plan in accordance with ASC 715. The Company's Prepaid Pension Asset is recorded on CenterPoint Energy, Inc.'s books, and therefore is not recorded directly on the books of the Company.

**SPONSOR:**

Kristie Colvin

**RESPONSIVE DOCUMENTS:**

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC-RFI03-05**

**QUESTION:**

Refer to the response to GCCC01-10(b) wherein the Company states: "Prepaid Pension Asset costs are not recorded on the Company's accounting books."

- a. Describe where (at what entity) the prepaid pension asset costs are recorded if not on the Company's accounting books.
- b. If the prepaid pension asset costs are recorded on CenterPoint Energy, Inc.'s accounting books or on CenterPoint Energy Service Company LLC's accounting books, then confirm that the entity on whose accounting books the prepaid pension asset costs are recorded was the entity that financed the prepaid pension costs. In addition, describe specifically how the financing and the related costs are recorded on that entity's accounting books.
- c. Indicate whether the entity on whose accounting books the prepaid pension asset costs is recorded charges interest expense or some other rate of return on these costs to the Company through the affiliate billing process. If so, then describe specifically how the interest expense or some other rate of return is calculated and then charged to the Company and provide the calculations and amounts charged to the Company for each month January 2021 through December 2023. If not, then explain why it does not. Provide a copy of all support relied on for your response. If none, then so state.
- d. Confirm that if the Prepaid Pension Asset costs are not recorded on the Company's books, then the Company has neither prepaid those costs nor financed them. If this is not correct, then describe the manner in which the Company acquired the prepaid pension asset costs and financed them and explain why the costs and related financing is not recorded on the Company's accounting books. Provide all support relied on for your response. If none, then so state.

**ANSWER:**

- a. Please refer to the response of GCCC02-16 part d.
- b. CenterPoint Energy, Inc. has recorded and financed the prepaid pension costs through their financing activities to include debt and equity issuances. The pension contributions (i.e., pension funded status) and the related borrowings used to finance the cash outlay are both recorded on CenterPoint Energy, Inc. The Company funds their portion of the prepaid asset balance via periodic distributions to CenterPoint Energy, Inc.
- c. CenterPoint Energy, Inc. does not charge interest expense or some other rate of return on prepaid pension costs to the Company through the affiliate billing process. CenterPoint Energy, Inc. is not reimbursed for the cost of capital for the contributions it makes in advance of pension expense because the return on those contributions flow back to the plan and serves to reduce future pension expense.
- d. Please refer to parts a, b, and c of this response. Employer contributions to the CenterPoint Energy Retirement plan are funded by CenterPoint Energy, Inc. The Company makes monthly cash contributions through intercompany settlements to CenterPoint Energy, Inc. for plan funding equal to the Company's pension expense. The prepaid pension asset at CenterPoint Energy, Inc. represents the amount of cash funded by CenterPoint Energy, Inc. to the plan on behalf of the Company, in excess of, cash it received from the Company through pension expense. Please see WP II-D-3.8.1 CNP Retirement Plan 2023 (HSPM).pdf page 11 of 62 for the Company's prepaid pension plan balance, pension expense and contribution.

**SPONSOR:**

Kristie Colvin

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC-RFI04-02**

**QUESTION:**

Refer to Schedules II-H-3.1-3.

- a. Indicate if the actual booked customer counts shown for the months January 2023 through December 2023 are at the beginning or the end of each month.
- b. If not already provided in response to GCCC 4-1(a), provide the actual booked customer counts in the same level of detail as shown on this schedule and in the same format for each month January 2024 through March 2024 if counts are at the end of the month or through April 2024 if the counts are at the beginning of the month.

**ANSWER:**

- a. The customer counts for the months of January 2023 through December 2023 are taken at the end of each month.
- b. CenterPoint Houston does not have the data in the requested format. Please see attachment GCCC-RFI04-02 for customer counts by class for January 2024 through March 2024.

**SPONSOR:**

John R. Durland

**RESPONSIVE DOCUMENTS:**

GCCC-RFI04-02.xlsx

SOAH DOCKET NO. 473-24-13232

PUC Docket No.56211

GCCC-RFI04-02.xlsx

Page 1 of 1

Year	Month	Res	SVS	Customer Count		SVL-IDR	PVS-IDR	MLS	SLS	TVS
				SVL - Non IDR	PVS-Non IDR					
2024	1	2,458,915	155,749	147,240	4,027	405	645	10,624	5,657	232
2024	2	2,463,494	156,384	147,109	4,035	401	647	10,591	5,660	232
2024	3	2,470,925	156,715	147,392	4,047	402	649	10,567	5,661	232

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC02-06**

**QUESTION:**

Provide the Company's test year expense by function (distribution and transmission), by department, and by Federal Energy Regulatory Commission (FERC) account/subaccount incurred in the IIJA grant process, if any. In addition, confirm the Company did not defer for accounting purposes the costs incurred in the grant process. If this is not correct, then provide a corrected statement and provide all support relied on for your response.

**ANSWER:**

The Company did not defer the costs incurred in the grant process for accounting purposes.

The Company did not separately track internal expenses for the IIJA grant process, below is the Company's test year expense for external costs by function, FERC account and subaccount.

GL Account	FERC	Total	Transmission	Distribution	Metering	TDCS
648620 - SC Non Labor Other	9302 - Misc General Exp	\$310,719	\$54,899	\$178,767	\$30,885	\$46,368

**SPONSOR:**

Kristie Colvin/Jason Ryan

**RESPONSIVE DOCUMENTS:**

None



**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 56211  
SOAH DOCKET NO. 473-24-13232**

**GULF COAST COALITION OF CITIES  
REQUEST NO.: GCCC-RFI05-10**

**QUESTION:**

Refer to Schedule II-E-2 at line 21, which reflects total Texas Gross Margin Tax of \$27,505,545 and has a footnote stating that "The Texas Margin Tax return can be found on WP II-E-2b." Refer also to WP II-E-2b that provides a computation of the Texas Gross Margin Tax of \$25,207,050 and has a footnote stating that "The Company is in the process of amending its 2022 Texas Margin tax return to match the numbers on the attached file."

- a. Explain why the amount of \$27,505,545 on Schedule II-E-2 does not match the workpaper WP II-E-2b amount of \$25,207,050.
- b. Explain whether or not the amount on Schedule II-E-2 should have been adjusted downward to reflect the Texas Gross Margin Tax computed on WP II-E-2b?
- c. Provide all support for the \$27,505,545 in Texas Gross Margin Tax as depicted on Schedule II E-2.

**ANSWER:**

- a. The \$27,505,545 Texas Margin Tax expensed in the test year includes the current period provision and return to accrual adjustments.
- b. No. Similar to the Company's Texas Margin Tax in Docket No. 49421, the test year Texas Margin Tax includes the current period provision and any return to accrual adjustments.
- c. Please see GCCC-RFI05-10 attachment for the requested support.

**SPONSOR:**

Jennifer Story

**RESPONSIVE DOCUMENTS:**

GCCC-RFFI05-10 attachment.xlsx

Company Code	Reference	G/L Account	Posting Period	Fiscal Year	Document Number	Document Type	Cost Center	Profit Center	Text	Document Header Text	Posting Date	Amount in local currency
0003	1224	717025	3	2023	108844838	SA	101078	1101078	2023 Q1 TMT Amortization	Provision	3/31/2023	5,988,021.38
0003	1224	717025	6	2023	109046738	SA	101078	1101078	2023 Q2 TMT Amortization	Provision	6/30/2023	5,988,021.38
0003	1224	717025	9	2023	109235076	SA	101078	1101078	2023 Q3 TMT Amortization	Provision	9/30/2023	5,988,021.38
0003	1224	717025	12	2023	109338076	SA	101078	1101078	2023 Q4 TMT Amortization	Provision	12/31/2023	5,988,021.38
0003	1979	717025	2	2023	108764609	SA	101078	1101078	Reclass 2021 TMT state RTA to Co 299	Co 03 TMT Correction Entr	2/28/2023	2,869,919.00
0003	1979	717025	2	2023	108764609	SA	101078	1101078	2021 TMT State RTA	Co 03 TMT Correction Entr	2/28/2023	685,294.00
0003	1224	717025	1	2023	108710074	SA	101078	1101078	2022 Q4 TMT Amortization Correction	Provision	1/31/2023	113,335.00
0003	1979	717025	2	2023	108764883	SA	101078	1101078	2022 Q4 TMT Amortization Correction	Co 03 TMT Correction Entr	2/28/2023	113,335.00
0003	1979	717025	2	2023	108764609	SA	101078	1101078	2022 Q4 TMT Amortization Correction	Co 03 TMT Correction Entr	2/28/2023	-113,335.00
0003	1979	717025	3	2023	108841441	SA	101078	1101078	2021 TMT return true-up	2021 TMT return true-up	3/31/2023	-115,089.00
												27,505,544.52

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC-RFI05-11**

**QUESTION:**

Refer to the response to GCCC 02-19, Attachment c, which shows an amount for Texas Margin Tax for 2023 of \$25,369,853 and a footnote which reads, "While preparing the response to this RFI, the Company determined that the payment allocation was not initially recorded. Please see the 2023 information above for an allocation of the payment, consistent with all prior years. This allocation will be recorded in the company's financial statements in April, 2024." Refer also to Schedule II-E-2 and WP II-E-2b.

- a. Explain what is meant by the "payment allocation" that "was not initially recorded" in 2023 and how the amount was reduced to \$25,369,853.
- b. Explain whether or not the amount on Schedule II-E-2 of \$27,505,545 for Texas Gross Margin Tax should have been adjusted downward to reflect the amount of \$25,369,853 or some other amount, such as the amount of \$25,207,050 that is reflected on WP II-E-2b.
- c. Explain whether the amount reflected on WP II-E-2b for Texas Gross Margin Tax of \$25,207,050 reflects the proper payment allocation for 2023, consistent with all prior years.

**ANSWER:**

- a. The payment allocation was not initially recorded means that the intercompany payment between CEHE and the CNP corporate company was not recorded in the Company's accounting system. The payment amount should have been \$25,207,050 consistent with the Texas margin tax return calculation.
- b. See the response to RFI GCCC05-10 part b.
- c. The \$25,207,050 is the calculated amount from the Texas margin tax return for CEHE consistent with prior years.

**SPONSOR:**

Jennifer Story

**RESPONSIVE DOCUMENTS:**

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC02-21**

**QUESTION:**

Refer to the Direct Testimony of Jennifer Story at 50:1-4 wherein she concludes that the Texas margin tax must be calculated on a "stand-alone" basis citing as her support for this conclusion PURA § 36.060(a) and stating specifically that "PURA §36.060(a) requires that the Texas margin tax be computed based solely on those items that are contained within the Company's cost of service.

- a. Confirm that CEHE witness Story is not an attorney and that her testimony is not offered as a legal opinion.
- b. PURA § 36.060(a) states: a) If an expense is allowed to be included in utility rates or an investment is included in the utility rate base, the related income tax benefit must be included in the computation of income tax expense to reduce the rates. If an expense is not allowed to be included in utility rates or an investment is not included in the utility rate base, the related income tax benefit may not be included in the computation of income tax expense to reduce the rates. The income tax expense shall be computed using the statutory income tax rates.
  1. Confirm there is no reference to the Texas margin tax in PURA §36.060(a).
  2. Confirm that CEHE witness Story has identified the "expense," as that term is used in PURA § 36.060(a), "allowed to be included in utility rates," as the Texas margin tax expense. If this is not correct, then provide a corrected statement and all support relied on for your response. If confirmed, then identify the "related income tax benefit" that "must be included in the computation of income tax expense to reduce the rates."
  3. Confirm that PURA § 36.060(a) does not require the Public Utility Commission of Texas (Commission) to impose a cost on the electric utility due to the calculation of tax expense on a consolidated tax return basis that includes the expense "allowed to be included in utility rates" by another affiliate utility.
  4. Confirm that PURA § 36.060(a) does not authorize the Commission to impose a cost on the electric utility due to the calculation of tax expense on a consolidated tax return basis that includes the expense "allowed to be included in utility rates" by another affiliate utility.
  5. Confirm that CEHE witness Story considers the Texas margin tax to be an "income tax." Provide all support relied on for your response regardless of whether confirmed or denied.

**ANSWER:**

a. Confirm. Witness Story is not an attorney, and her testimony is not offered as a legal opinion. Her testimony is based on her credentials and experience in utility income tax accounting and is also consistent with Commission precedent. Please see Docket No. 38339 findings of fact 161 through 165 that conclude that "CenterPoint was required to use the cost-of-goods-sold method and has utilized this method *applied to stand-alone revenues and expenses* (emphasis added) reflected in its financial statements to determine its Texas franchise tax for the test year" and that Texas franchise (Margin) taxes are "reasonable and necessary expenses" using that method.

b. 1 Confirm, that there isn't a specific reference to Texas margin tax. There is, however, a reference to income tax expense and the Texas margin tax is an income tax under ASC 740.

b. 2 Deny. The Texas margin tax is an income tax in PURA § 36.060(a). See part b. 5 for support.

b. 3 Confirm. PURA § 36.060(a) does not address the interaction between affiliated utility rates and rates of utilities under its jurisdiction.

b. 4 Deny. PURA § 36.060(a) does not address the interaction between affiliated utility rates and rates of utilities under its jurisdiction.

b. 5 For purposes of financial statement reporting under ASC 740, witness Story considers the **Texas margin tax to be an income tax. The Company's** independent auditors agree with that conclusion. Please also see GCCC02-21 Attachment for the minutes from the FASB board meeting dated August 2, 2006 that further supports the conclusion.

**SPONSOR:**

Jennifer Story

**RESPONSIVE DOCUMENTS:**

GCCC02-21 Attachment.pdf

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC02-01**

**QUESTION:**

Refer to the proposed Rider Tax Act 2022-I and U tariffs in the CenterPoint Energy Texas Gas rate case pending before the Railroad Commission of Texas (RRC) in Case Number 00015513, copies of which are attached.

- a. Confirm that, unlike the proposed Rider Tax Act 2022-I and U tariffs in RRC Case Number 00015513, the Company's proposed Rider IRA in this proceeding does not refer to specific costs (CAMT) and benefits (tax credits) related to the IRA, does not have a calculation paragraph, does not have a calculation template, and does not describe the filing procedures. If this statement is incorrect in any respect, then provide a corrected statement and a copy of all support relied on for your response.
- b. Provide a detailed description of the calculations the Company proposes for Rider IRA in this proceeding and provide a calculation template similar to that reflected in the proposed Rider Tax Act 2022-I and U tariffs in RRC Case Number 00015513, as corrected for the errors in the template acknowledged by CenterPoint Energy Texas Gas in the RRC proceeding.
- c. Provide a narrative describing the proposed filing procedures for the proposed Rider IRA in this proceeding.
- d. Confirm that tax credits must be grossed-up for income taxes to revenue equivalents. If denied, then provide a corrected statement and a copy of all support relied on for your response.
- e. Identify each tax credit available to the Company pursuant to the IRA. For each such tax credit, describe the Company's eligibility for the credit, whether it has pursued and/or plans to pursue investments and other activities to qualify and obtain the credit, and if so, describe the investments and activities it has pursued and/or plans to pursue to qualify and obtain the credit. In addition, provide a copy of all analyses, plans, budgets, forecasts, and reports that address these tax credits and the information relied on by the Company in its decision-making process related to these credits.
- f. Identify and quantify each tax credit obtained by the Company by investment and/or activity pursuant to the IRA by month since the IRA was enacted through the most recent month for which actual information is available and provide the accounting journal entries made by the Company to record the tax credits and the calculations of the tax credits. If none, then so state.

**ANSWER:**

- a. Confirmed.
- b. Please see "GCCC02-01 Attachment 2" for a proposed calculation template of the revenue requirement associated with Rider IRA. The Rider IRA revenue requirement will be allocated to rate classes using the total of the Distribution, Customer, and Meter Taxable Income allocators. The allocated revenues will then be divided by test year billing determinants to find the rate. Please reference IV-J-7 Rider IRA in Schedule I and J 2023 for the rate design template.
- c. On or before November 1<sup>st</sup>, the Company shall file with the Public Utility Commission of Texas the Rider IRA along with supporting schedules and workpapers. Rider IRA will become effective for meter read dates on and after March 1<sup>st</sup> the following year.
- d. Confirmed.
- e. Most tax credits under the IRA available to electric utilities are focused on clean energy production and generation. The Company continues to analyze the IRA and monitor guidance for future opportunities but has not identified any immediate opportunities except for fleet credits. The Company can utilize IRA credits for clean fleet vehicles and clean vehicle fueling stations

used in the Company's own fleet.[1] Please see "GCC02-01 Attachment 1" for the calculation of vehicle and charging station credits that the Company anticipates taking on the 2023 income tax return. No journal entries have been recorded yet for these credits.

f. None.

[1] IRC §30C, IRC §30D

**SPONSOR:**

Colvin, Kristie; Durland, John R; Story, Jennifer K

**RESPONSIVE DOCUMENTS:**

GCCC02-01 Attachment 1.xlsx

GCCC02-01 Attachment 2.xlsx

CenterPoint Energy Houston Electric, LLC  
EV Tax Credits (GBC) Forecast

2023 EV Charging Station Purchases					
Entity	# of chargers	Est Unit Cost	Est Credit per Unit	Credit %	Est Total Credit
0003	17	5,915	1,774	30.00%	30,165
					30,165

2023 EV Purchases					
Entity	# of vehicles	Est Unit Cost	Est Credit per Unit	Est. Weight	Est Total Credit
0003	24	55,990	7,500	< 14,000	180,000
Total	24				
					180,000

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Summary Tables

## Commercial Electric Vehicle (EV) and Fuel Cell Electric Vehicle (FCEV) Tax Credit

Beginning January 1, 2023, a tax credit will be available to businesses for the purchase of new EVs and FCEVs. Vehicles with a gross vehicle weight rating (GVWR) below 14,000 pounds (lbs.) must have a battery capacity of at least seven kilowatt-hours (kWh) and vehicles with a GVWR above 14,000 lbs. must have a battery capacity of at least 15 kWh. The tax credit amount is equal to the lesser of the following amounts:

- 15% of the vehicle purchase price for plug-in hybrid electric vehicles
- 30% of the vehicle purchase price for EVs and FCEVs
- The incremental cost of the vehicle compared to an equivalent internal combustion engine vehicle

Maximum tax credits may not exceed \$7,500 for vehicles under 14,000 lbs. and \$40,000 for vehicles above 14,000 lbs. Businesses may not combine this tax credit with the [Clean Vehicle Tax Credit](#).

See the [IRS Commercial Clean Vehicle Credit](#) for more details.

(Reference [Public Law 117-169](#))

**Point of Contact**  
U.S. Internal Revenue Service  
Phone: (800) 829-1040  
<https://www.irs.gov/>

Jurisdiction: **Federal**

Type: **Incentives**

Agency: **U.S. Internal Revenue Service**

Enacted: **Aug 16, 2022**

Technologies: **EVs, Hydrogen Fuel Cells, PHEVs**

See all [Federal Laws and Incentives](#)



SOAH DOCKET NO. 473-24-13232

PUC Docket No. 56211

GCCC02-01 Attachment 1

Page 2 of 2

CenterPoint Energy Houston Electric, LLC

Energy Credits

Vehicles and Charging Stations

	Monthly		
	Vehicles Purch	Charger Count	Spend
Jan-22	0	0	\$0
Feb-22	0	0	\$0
Mar-22	0	0	\$0
Apr-22	0	0	\$0
May-22	0	0	\$0
Jun-22	6	0	\$287,389
Jul-22	3	0	\$147,070
Aug-22	1	0	\$48,549
Sep-22	0	0	\$0
Oct-22	1	12	\$603,493
Nov-22	0	0	\$0
Dec-22	6	0	\$335,940
Jan-23	22	0	\$1,231,781
Feb-23	0	0	\$0
Mar-23	0	0	\$0
Apr-23	0	0	\$0
May-23	0	0	\$0
Jun-23	1	0	\$55,990
Jul-23	0	0	\$0
Aug-23	0	17	\$100,551
Sep-23	1	0	\$55,990
Oct-23	0	0	\$0
Nov-23	0	0	\$0
Dec-23	0	0	\$0

	Cumulative		
	Vehicles Purch	Charger Count	Spend
	0	0	\$0
	0	0	\$0
	0	0	\$0
	0	0	\$0
	0	0	\$0
	0	0	\$0
	6	0	\$287,389
	9	0	\$434,459
	10	0	\$483,008
	10	0	\$483,008
	11	12	\$1,086,501
	11	12	\$1,086,501
	17	12	\$1,422,441
	39	12	\$2,654,222
	39	12	\$2,654,222
	39	12	\$2,654,222
	39	12	\$2,654,222
	39	12	\$2,654,222
	40	12	\$2,710,212
	40	12	\$2,710,212
	40	29	\$2,810,763
	41	29	\$2,866,753
	41	29	\$2,866,753
	41	29	\$2,866,753
	41	29	\$2,866,753

Total 2023	24	17	1,444,312
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Cost	1,343,761	100,551	1,444,312
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Average	55,990	5,915	
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SOAH Docket No. 473-24-13232

PUC Docket No. 56211

GCCC 02-01 Attachment 2.xlsx

Page 1 of 1

**CenterPoint Energy**  
**CenterPoint Energy Houston Electric, LLC**  
**Rider IRA Calculation**  
**For Rates Effective XX/XX/XX**

**FOR ILLUSTRATIVE PURPOSES ONLY**

Line No.		Standard Service	
		Amounts	
		Year 1	
1	Estimated CAMT DTA	\$	-
2	Pre-Tax Rate of Return (1)		7.0316%
3	Impact of Change to Rate Base on Revenue Requirement (Ln 1 * Ln 2)	\$	-
4	Tax Credit 1		-
5	Tax Credit 2		-
6	Tax Credit 3		-
7	Total Tax Credits (Ln 4 + Ln 5 + Ln 6)	\$	-
8	Total Impact to Revenue (Credit)/Charge Customer (Ln 3 + Ln 7)	\$	-

(1) Requested in PUC Docket No. 56211

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC**  
**PUC DOCKET NO. 56211**  
**SOAH DOCKET NO. 473-24-13232**  
**GULF COAST COALITION OF CITIES**  
**REQUEST NO.: GCCC02-09**

**QUESTION:**

Confirm that the Company on a standalone separate tax return basis would not meet the \$1 billion AFSI threshold for the prior three-year period and thus would not be considered an applicable corporation subject to the CAMT. Confirm that the Company is an applicable corporation solely due to the fact that CNP exceeds the \$1 billion AFSI threshold. If denied, then provide a corrected statement and a copy of all support relied on for your response.

**ANSWER:**

The requested calculation required to confirm or deny that the Company on a standalone separate tax return basis would not meet the \$1B AFSI threshold for the prior three-year period has not been done (see GCCC02-11).

Deny that the Company is an applicable corporation solely due to the fact that CNP exceeds the \$1B AFSI threshold. **The Company is an applicable corporation because it is the member of a controlled group that exceed \$1 billion average AFSI for the three proceeding taxable years. For this purpose, an applicable corporation (i.e., member of a controlled group) is an entity under a single employer as defined by I.R.C. § 52(a) or (b) that meets the parameters of the AFSI test. The entity need not itself meet the AFSI test but only be a part of the single employer that does.<sup>[1]</sup> The Company's AFSI for purposes of the AFSI test is that of the single employer and not the Company's own AFSI.**

[1] I.R.C. § 59(k)(1)(D).

**SPONSOR:**

Jennifer Story

**RESPONSIVE DOCUMENTS:**

None

**CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC  
PUC DOCKET NO. 56211  
SOAH DOCKET NO. 473-24-13232**

**GULF COAST COALITION OF CITIES  
REQUEST NO.: GCCC-RFI05-06**

**QUESTION:**

Refer to the response to GCCC RFI 02-08 regarding the allocation of the CAMT to the entities contributing to the CAMT. Step 2 involves a calculation of the CAMT for CEHE on a standalone basis. Step 3 involves a calculation and comparison of the regular tax for CEHE on a standalone basis and if the CAMT is greater than the regular tax, then the CAMT is recorded for CEHE.

- a. Confirm that Steps 2 and 3 are the same for each member of the CNP control group and that no affiliate of the Company will be treated any differently with respect to recording the CAMT that the Company. If this is not correct, then provide a corrected statement and an explanation as to why a correction was necessary, and a copy of all support relied on for your response.
- b. Confirm that in Steps 2 and 3, the CAMT may be less than the regular tax for some members of the CNP control group. Confirm further, in that circumstance, that the sum of the CAMTs recorded on each of the entities with CAMT greater than regular tax will be greater than the CNP CAMT because the CNP CAMT considers the sum of the control group's regular tax compared to the sum of the CAMT, essentially reducing the CAMT on a consolidated basis for the control group. If denied, then explain why this would not mathematically be true.
- c. Refer to the response to part (b) of this question, in the event the CAMT on the consolidated return for the control group is less than the sum of the CAMTs of those members of the control group that have CAMT in excess of regular tax, describe the disposition or allocation of the difference to the members of the control group. For example, would the difference be allocated to the members of the control group that have CAMT in excess of regular tax, retained by CNP, or something else? Explain your response and provide all sources, authorities, and documentation addressing this allocation, as well as all other support relied on for your response.
- d. Confirm that the Company's affiliate, CenterPoint Energy Resources Corp, in Docket 000151513 before the Railroad Commission of Texas offered in its testimony as filed that if there was no CAMT at CNP, then there would be no CAMT recorded on CERC's accounting books regardless of whether CERC's CAMT was greater than its regular tax. If confirmed with respect to CERC in Docket 000151513 before the Railroad Commission of Texas, then indicate if the Company is willing to make a similar commitment in this proceeding. If not, then explain why not and identify all factors that differ with respect to CERC and CEHE.

**ANSWER:**

- a. **Confirm. Each member of the control group will be treated consistently.**
- b. **Confirm. To the extent that the regulated utility or another member company has a carryforward, the regular tax will be utilized to reduce the CAMT carryforward.**
- c. **The CAMT will be recorded on a stand-alone basis. To the extent that regular tax exceeds the tentative minimum tax on any entity, and they have a CAMT carryforward, the CAMT carryforward will be utilized. Other differences will be tracked for CEHE and other member companies.**
- d. **Confirm. If there is no CAMT at the consolidated level, then CAMT will not be recorded to affiliates.**

**SPONSOR:**

Jennifer Story

**RESPONSIVE DOCUMENTS:**

None

## **PURPOSE**

The purpose of this rider is to capture the effects of Public Law 117-169, 136 STAT. 1818 of August 16, 2022 (“Inflation Reduction Act” or “IRA 2022”) and certain other tax-related costs that will change from the amounts included in the base revenue requirement approved in Docket 56211. These effects include the return on the Corporate Alternative Minimum Tax (“CAMT”) deferred tax asset (“DTA”) resulting from the IRA 2022, if any, the return on the decrement in the asset net operating loss (“NOL”) DTA included in rate base and the revenue requirement approved in Docket 56211, and the income tax credits resulting from the IRA 2022.

## **APPLICATION**

This rider is applicable to all Retail Customers receiving Delivery Service under one of the Company’s Rate Schedules in the Tariff for Retail Delivery Service.

The rates associated with this rider will be calculated in accordance with Appendix 1.

The adjustment calculated in this tariff shall appear as a line item on the bill entitled, “Inflation Reduction Act 2022”.

## **CALCULATION**

The rider revenue requirement shall be calculated as the sum of the Company’s weighted average cost of capital authorized in the Company’s most recent base rate case proceeding with the weighted equity return component grossed up for federal income taxes multiplied times the net of the CAMT DTA less the decrement in the net operating loss (“NOL”) DTA compared to the NOL DTA included in rate base and the revenue requirement approved in Docket 56211, both estimated at December 31 of the calendar year prior to the annual change in the rates pursuant to this rider, less the revenue equivalent effects of all tax credits pursuant to IRA 2022 earned in the calendar year prior to the annual change in the rate pursuant to this rider.<sup>1</sup>

The estimated CAMT DTA and NOL DTA and the related effects on the rider revenue requirement shall be trued up to the actual effects in the following year and the over/under recovery shall be amortized over the twelve months that each year’s recalculated tariff rates are in effect. The over/under recovery shall include a grossed-up rate of return on the unamortized balance during the twelve-month true-up period based on the monthly equivalent of the weighted average cost of capital as authorized in the Company’s most recent base rate case proceeding.

The annual change in the CAMT DTA shall be calculated by CenterPoint Energy, Inc. on its consolidated federal tax return based on Adjusted Financial Statement Income (“AFSI”) pursuant to the Tax Act 2022. The annual change (positive if there is a CAMT in excess of the regular tax in the current year and negative if the CAMT is less than the regular tax and a CAMT carryforward

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<sup>1</sup> The estimated NOL DTA and the actual NOL DTA included in the true-up are to be calculated on the same basis as and may not be greater than the NOL DTA allowed in rate base in Docket 56211, if any.

from the prior year is used in part or whole in the current year) is added to the prior year CAMT DTA, although the CAMT DTA can never be less than \$0. The CAMT DTA will be allocated from CenterPoint Energy, Inc. to its affiliates each year on the basis of each affiliate's AFSI to the CenterPoint Energy, Inc. consolidated AFSI for that year. In no event shall there be any CAMT DTA included in this rider if CenterPoint Energy, Inc. does not record a CAMT DTA on a consolidated basis.

### **FILING PROCEDURES**

On or before October 1 of each year, starting in 2025, the Company shall file with the Commission the Rider IRA 2022 calculation as shown in Appendix 1 along with supporting schedules and workpapers. Unless disputed by the Commission Staff or an Intervenor, rates per Appendix 1 will become effective for bills on or after January 1 of the year following, starting in 2026. If the Commission Staff or an Intervenor disputes the calculations, or any component thereof, the Commission Staff or Intervenor shall notify the Company on or before November 30 of each year.

**CenterPoint Energy  
Houston Electric  
Rider IRA 2022 Calculations  
For Rates Effective January 1, XXXX**

FOR ILLUSTRATIVE PURPOSES ONLY		XXXX
Line No.		
1	<b><u>IRA 2022 Revenue Requirement</u></b>	
2	CAMT Deferred Tax Asset Balance Estimated at December 31 <sup>1</sup>	\$ 10,000,000
3	- CAMT Deferred Tax Asset incl In Rate Base in Last Base Rate Case	\$ -
4	+ NOL Deferred Tax Asset Estimated at December 31 <sup>4</sup>	\$ 15,000,000
5	- NOL Deferred Tax Asset incl In Rate Base in Last Base Rate Case	\$ (30,000,000)
6	= Net CAMT DTA and NOL DTA in Rider IRA 2022	\$ (5,000,000)
7	x Grossed-Up Rate of Return Authorized in Last Base Rate Case	7.6348%
8	= Return on CAMT DTA and NOL DTA in Rider IRA 2022 Revenue Requirement (Ln 6 * Ln 7)	\$ (381,740)
9	Electric Vehicle Tax Credit w Income Tax Gross-Up	\$ (30,000)
10	Electric Vehicle Charging Stations and Equipment Tax Credit w Income Tax Gross-Up	\$ (40,000)
11	Other IRA 2022 Tax Credit w Income Tax Gross-Up	\$ -
12	Total Tax Credits (Ln 17 + Ln 18 + Ln 19)	\$ (70,000)
13	Impact to Revenue before True-Up (Refund Customer)/Charge Customer (Ln 8 + Ln 12)	\$ (451,740)
14	True-Up to Actual from Estimated Amounts in Prior Year (Refund Customer)/Charge Customer	\$ -
15	Impact to Revenue after True-Up (Refund Customers)/Charge Customer (Ln 13 + Ln 14)	\$ (451,740)
16	<b><u>Base Rate Case Revenue Allocation Factors</u></b>	
17	Residential	58.4978%
18	Secondary <= 10kva	1.4495%
19	Secondary > 10kva	31.1864%
20	Primary	2.9348%
21	Transmission	1.4702%
22	Miscellaneous Lighting	0.1845%
23	Lighting	4.2768%
24	Total (Ln 17 + Ln 18 + Ln 19 + Ln 20 + Ln 21 + Ln 22 + Ln 23)	100.0000%
25	<b><u>Impact to Revenues Allocated to Customer Classes</u></b>	
26	Residential (Ln 15 * Ln 17)	\$ (264,258)
27	Secondary <= 10kva (Ln 15 * Ln 18)	\$ (6,548)
28	Secondary > 10kva (Ln 15 * Ln 19)	\$ (140,881)
29	Primary (Ln 15 * Ln 20)	\$ (13,258)
30	Transmission (Ln 15 * Ln 21)	\$ (6,641)
31	Miscellaneous Lighting (Ln 15 * Ln 22)	\$ (833)
32	Lighting (Ln 15 * Ln 23)	\$ (19,320)
33	Total (Ln 26 + Ln 27 + Ln 28 + Ln 29 + Ln 30 + Ln 31 + Ln 32)	\$ (451,739)
34	<b><u>Number of Bills (Annual)</u></b>	
35	Residential	29,463,708
36	Secondary <= 10kva	1,869,312
37	Secondary > 10kva	1,814,040
38	Primary	12,564
39	Transmission	2,796
40	Miscellaneous Lighting	127,920
41	Lighting	67,848
42	Total (Ln 35 + Ln 36 + Ln 37 + Ln 38 + Ln 39 + Ln 40 + Ln 41)	33,358,188
43	<b><u>Tax Act 2022 (Credit)/Charge to Customers</u></b>	
44	Residential (Ln 26 / Ln 35)	\$ (0.01)
45	Secondary <= 10kva (Ln 27 / Ln 36)	\$ -
46	Secondary > 10kva (Ln 28 / Ln 37)	\$ (0.08)
47	Primary (Ln 29 / Ln 38)	\$ (1.06)
48	Transmission (Ln 30 * Ln 39)	\$ (2.38)
49	Miscellaneous Lighting (Ln 31 / Ln 40)	\$ (0.01)
50	Lighting (Ln 32 / Ln 41)	\$ (0.28)

<sup>1</sup> Calculated in the same manner allowed by the Commission in the last base rate case, e.g., limited to normalization threshold

<sup>4</sup> Cannot be greater than NOL ADIT included in rate base in last base rate case



**SOAH DOCKET NO. 473-24-13232  
DOCKET NO. 56211**

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

**AFFIDAVIT OF THOMAS L. BROCATO  
RELATED TO GULF COAST COALITION OF CITIES'  
RATE CASE EXPENSES**

**STATE OF TEXAS           §  
                                     §  
COUNTY OF TRAVIS     §**

BEFORE ME, the undersigned authority, on this day personally appeared Thomas L. Brocato, who being by me first duly sworn, on oath deposed and said the following:

1. My name is Thomas L. Brocato. I am a principal with the law firm of Lloyd Gosselink Rochelle and Townsend, P.C. (Lloyd Gosselink) and counsel for the Gulf Coast Coalition of Cities (GCCC) in State Office of Administrative Hearings Docket No. 473-24-13232 and Public Utility Commission of Texas (Commission or PUC) Docket No. 56211. I have been practicing public utility law since 1990 and have represented municipalities in numerous rate cases and various proceedings before the Commission and the Railroad Commission of Texas.

2. I am familiar with the work performed by Lloyd Gosselink and the technical consultants on behalf of GCCC in connection with Docket No. 56211 concerning the *Application of CenterPoint Energy Houston Electric, LLC. for Authority to Change Rates*. I am over the age of 18 years and am not disqualified from making this affidavit. My statements are true and correct.

3. I have reviewed the billings of Lloyd Gosselink submitted to GCCC for legal services performed in Docket No. 56211. I affirm that those billings accurately reflect the time spent and expenditures incurred by Lloyd Gosselink on GCCC's behalf. The billings were accurately calculated before they were tendered, and there was no double billing. None of the

charges billed to GCCC have been recovered through reimbursement for other expenses. The expenses charged were associated with the review of CenterPoint Energy Houston Electric, LLC's (CenterPoint or Company) application for authority to change rates in Docket No. 56211 and were necessary to advise GCCC and accomplish necessary tasks in the proceeding. Rate case expenses for February 1, 2024 through May 31, 2024 (inclusive of legal fees, consultant charges, and other expenses) are summarized in the table attached to the Direct Testimony of Lane Kollen as Attachment LK-19 and are as follows:

4. For the period February 1, 2024 through May 31, 2024, Lloyd Gosselink requests approval of \$52,406.50 for legal services in Docket No. 56211. This figure includes legal fees and expenses. The fees and expenses incurred through May 31, 2024 were necessary to advise GCCC on the Company's rate change request, review the application, identify issues, retain and work with consultants, engage in discovery, review testimony, prepare client overview materials, and substantiate rate case expenses.

5. The attorneys' hourly rates of \$330-\$450, upon which the billings are based, are the same hourly rates charged to other clients for comparable services during the same time period. Our firm's rates are at the lower end of the range compared to the rates charged by other lawyers with similar experience providing similar services. The hours spent performing the tasks assigned to Lloyd Gosselink were necessary to complete those tasks in a professional manner on a timely basis. The bulk of the work performed by Lloyd Gosselink in this case was accomplished by myself, Christopher L. Brewster, and my associate, Roslyn M. Dubberstein. My experience participating in utility rate cases at the Commission aids in our efforts to keep rate case expenses reasonable. Additionally, Lloyd Gosselink minimized rate case expenses by using associates and

paralegals where possible to take advantage of lower billing rates. Finally, rate case expenses were minimized by actively seeking the opportunity to settle this matter.

6. The invoices submitted by Lloyd Gosselink include a description of services performed and time expended on each activity. The invoices for Docket No. 56211 are attached to the Direct Testimony of Lane Kollen as Attachment LK-20. Lloyd Gosselink has documented all charges with time sheets, invoices, and records. The documentation in this case is similar to that provided in many previous rate cases at the Commission.

7. The Company's application required examination of numerous issues. GCCC coordinated with its consultants and with other city intervenors to avoid unnecessary duplication.

8. Invoices attached to the Direct Testimony of Lane Kollen as Attachment LK-20 also include fees and expenses incurred through May 31, 2024, from Lane Kollen and Randy Futral, consultants with J. Kennedy and Associates, Inc., in the amount of \$49,541.80. Lane Kollen and Randy Futral have testified before the Commission on many prior occasions. The hourly rate for Lane Kollen in Docket No. 56211 is \$325.00. The hourly rate for Randy Futral in Docket No. 56211 is \$315.00. This is the same or similar hourly rate charged to other clients for comparable services during the same time period. Lane Kollen and Randy Futral have reviewed the Company's filings in Docket No. 56211, prepared discovery questions, examined discovery responses, written direct testimony, and provided technical support.

9. For all the matters addressed in this Affidavit, neither Lloyd Gosselink nor any consultants for GCCC have charged for luxury items, including first-class airfare, limousine service, entertainment, or alcoholic beverages. No meals were charged in excess of \$25 per person, and no individual billed for more than 12 hours per day.

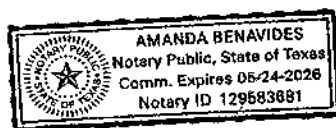
10. Each issue GCCC addresses has a reasonable basis in law, policy, or fact. GCCC's attorneys reviewed the relevant law and Commission rules to ensure that the issues raised by GCCC's case were reasonably grounded and relevant to this matter.

11. The total amount requested for rate case expenses from February 1, 2024 through May 31, 2024 in the amount of \$101,948.30 for Docket No. 56211 is reasonable given the complexity, importance, and magnitude of CenterPoint's case, the comprehensive nature of GCCC's position in the matter, the number of issues, and the effort required to achieve a satisfactory resolution in the matter.

12. GCCC has incurred additional expenses associated with its participation in this proceeding after May 31, 2024 and is likely to incur ongoing expenses associated with its participation after this filing. GCCC will update its total rate case expenses as this matter proceeds.

  
THOMAS L. BROCATO

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, on this 19th day of June, 2024.



  
Notary Public

**Docket No. 56211**  
**GCCC's Rate Case Expenses**

<b>Lloyd Gosselink Rochelle &amp; Townsend</b>	<b>Invoice Date</b>	<b>Invoice No.</b>	<b>Start of Billing Period</b>	<b>End of Billing Period</b>	<b>Invoice Amount</b>	<b>Notes</b>
	3/8/2024	97548957	2/1/2024	2/29/2024	\$ 3,400.00	Provided with Direct Testimony of L.K
	6/17/2024	97551564	3/1/2024	3/31/2024	\$ 22,044.50	Provided with Direct Testimony of L.K
	6/17/2024	97551567	4/1/2024	4/30/2024	\$ 13,694.00	Provided with Direct Testimony of LK
	6/18/2024	97551571	5/1/2024	5/31/2024	\$ 13,268.00	Provided with Direct Testimony of L.K
			<b>LGRT TOTAL</b>		<b>\$ 52,406.50</b>	

<b>J. Kennedy &amp; Associates</b>	<b>Invoice Date</b>	<b>Invoice No.</b>	<b>Start of Billing Period</b>	<b>End of Billing Period</b>	<b>Invoice Amount</b>	<b>Notes</b>
	3/31/2024	CIIRC24-1	3/1/2024	3/31/2024	\$ 21,734.40	Provided with Direct Testimony of L.K
	4/30/2024	CIIRC24-2	4/1/2024	4/30/2024	\$ 11,827.00	Provided with Direct Testimony of LK
	5/31/2024	CHRC24-3	5/1/2024	5/31/2024	\$ 15,980.40	Provided with Direct Testimony of LK
			<b>J. Kennedy &amp; Associates TOTAL</b>		<b>\$ 49,541.80</b>	

**TOTAL RATE CASE EXPENSES \$ 101,948.30**



816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
Telephone: (512) 322-5900  
Facsimile: (512) 472-0532

[www.lglawfirm.com](http://www.lglawfirm.com)

March 8, 2024

Gulf Coast Coalition of Cities  
Attn Bobby Gervais  
c/o City of Manvel  
P O Box 187  
Manvel, TX USA 77578

Invoice: 97548957  
Client: 1720  
Matter: 53  
Billing Attorney: TLB

Tax ID # 74-2308445

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### INVOICE SUMMARY

For professional services and disbursements rendered through February 29, 2024:

**RE: PUC Docket No. 56211-2024 CNP Rate Case**

Professional Services	\$ 3,400.00
Total Disbursements	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 3,400.00</b>

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Lloyd Gosselink Rochelle & Townsend, P.C.

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**Lloyd Gosselink Rochelle & Townsend, P.C.**


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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

March 8, 2024  
Invoice: 97548957

**PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Atty</b>	<b>Description Of Services Rendered</b>	<b>Hours</b>
2/21/24	RMD	Begin reviewing previous CenterPoint rate filings; strategize internally regarding case preparation and consultant assignments. (Administration/Case Management)	.80
2/22/24	CLB	Discuss preliminary matters with R. Duberstein; review history of PUC Docket No. 49421 (Administration)	1.40
2/23/24	RMD	Continue reviewing most recently approved CenterPoint rate case order; internal strategy call to prepare for application filing. (Administration/Case Management)	2.30
2/26/24	RMD	Confer with cities' counsel to discuss preliminary allocation of issues; strategize internally regarding same. (Administration/Case Management)	.60
2/27/24	RMD	Internal call to discuss preliminary consultant issues and logistics. (Administration/Case Management)	.30
2/28/24	RMD	Call with potential consultant to discuss application; follow-up email correspondence regarding same. (Administration/Case Management)	.40
2/29/24	CLB	Review correspondence from expert and other city groups' attorneys; correspondence with client regarding impending filing. (Administrative)	1.10
2/29/24	RMD	Internal correspondence regarding client materials and draft resolutions; confer with city groups on allocation of issues; discuss resolution tracking, protective order certifications, and consultant engagement agreement with support staff; review and revise draft consultant engagement agreement. (Administration/Case Management)	1.60
2/29/24	AMB	Work on rate case expense tracking chart; resolution tracking chart; GCCC's Motion to Intervene. (Administration/Case Management)	1.00

**TOTAL PROFESSIONAL SERVICES****\$ 3,400.00****SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Staff Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Chris L Brewster	Of Counsel	2.50	450.00	1,125.00
Roslyn M Dubberstein	Associate	6.00	350.00	2,100.00
Amanda M Benavides	Paralegal	1.00	175.00	175.00
<b>TOTALS</b>		<b>9.50</b>		<b>\$ 3,400.00</b>

**TOTAL THIS INVOICE****\$ 3,400.00**



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Austin, Texas 78701  
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Facsimile: (512) 472-0532  
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June 17, 2024

Gulf Coast Coalition of Cities  
Attn Sherri Russell  
City of Lake Jackson  
5B Oak Drive  
Lake Jackson, TX 77566

Invoice: 97551564  
Client: 1720  
Matter: 53  
Billing Attorney: TLB  
  
Tax ID # 74-2308445

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### INVOICE SUMMARY

For professional services and disbursements rendered through March 31, 2024:

**RE: PUC Docket No. 56211-2024 CNP Rate Case**

Professional Services	\$ 22,044.50
Total Disbursements	<u>\$ 21,734.40</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 43,778.90</b>

REVISED - Replaces Invoice 97549747

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Lloyd Gosselink Rochelle & Townsend, P.C.



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**Lloyd Gosselink Rochelle & Townsend, P.C.**


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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551564

**PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Atty</b>	<b>Description Of Services Rendered</b>	<b>Hours</b>
3/01/24	RMD	Review and revise draft motion to intervene; draft model suspension resolution and staff report. (Administration/Case Management)	1.50
3/01/24	AMB	Work on GCCC's Motion to Intervene. (Administration/Case Management)	.60
3/04/24	JMH	Review and save Orders No. 2 and 3 to determine if further action needed (Administration/Case Management).	.40
3/05/24	CLB	Correspondence with client cities regarding correspondence from CenterPoint; review correspondence and attachments (Administrative)	.80
3/05/24	RMD	Continue reviewing orders from recent CenterPoint proceedings; draft list of potential issues and confer with co-counsel regarding process for application evaluation. (Administration/Case Management)	1.50
3/06/24	CLB	Review and revise city jurisdictional materials; discuss preparation of same and of motion to intervene with R. Duberstein; correspondence with individual cities regarding exercise of jurisdiction; meeting with CenterPoint staff to preview case (Administrative)	2.20
3/06/24	RMD	Confer internally regarding protective order certifications; finalize motion to intervene; meet with Company regarding overview of application; begin reviewing application; finalize client materials on suspension. (Administration/Case Management)	3.00
3/06/24	JMH	Work on GCCC Resolutions and Staff Report; download Testimony and other filings from Interchange for consultant review (Administration/Case Management)	3.30
3/07/24	CLB	Review CenterPoint filing; correspondence with cities; video conference with other city intervenors to coordinate issue coverage (Administrative)	1.30
3/07/24	RMD	Confer with support staff and consultant regarding schedule uploads and protective order certifications; review final pleading for protective order certifications; meeting with city groups to strategize allocation of issues; internal follow-up call; draft correspondence to CenterPoint counsel regarding suspension deadlines. (Administration/Case Management)	1.80
3/07/24	JMH	Continue download and assembly of filed materials (Administration/Case Management).	.50
3/08/24	RMD	Meet with paralegal regarding organization of schedules for consultant review; review SOAH Order No. 1 and confer internally regarding effective date. (Administration/Case Management)	1.30
3/08/24	JMH	Download and assemble materials from CenterPoint Application for consultant review and analysis (Administration/Case Management).	2.10
3/11/24	RMD	Review email correspondence with consultants and co-counsel; client correspondence regarding suspension resolution; draft consultant correspondence related to legislative changes impacting application; continue reviewing application, including statement of intent and witness testimony. (Administration/Case Management; Application Review)	2.30

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**Lloyd Gosselink Rochelle & Townsend, P.C.**


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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551564

<b>Date</b>	<b>Atty</b>	<b>Description Of Services Rendered</b>	<b>Hours</b>
3/11/24	JMH	Continue upload of confidential filed materials from CenterPoint for consultant review (Administration/Case Management).	3.20
3/12/24	CLB	Review application; review testimony of Lennae Wilson ; discuss witness preparation issues with R. Duberstein (Administrative)	1.50
3/12/24	RMD	Continue reviewing application; scheduling correspondence with consultant and city groups; review and approve supplemental protective certification cover pleading. (Administration/Case Management; Application Review; O&M; Capital Investment)	4.30
3/12/24	JMH	Complete upload of confidential file materials from CenterPoint; (Administration/Case Management).	.90
3/13/24	CLB	Web conference with city group counsels to discuss coordination of work; follow-up with co-counsel; discuss company proposed schedule with co-counsel. (Administrative)	1.60
3/13/24	RMD	Correspondence with co-counsel regarding key issues in docket no. 49421 and list of issue for instant case; review correspondence from CenterPoint counsel regarding Hedwig Village suspension; client correspondence regarding same; meet with city groups to discuss issues and follow-up with co-counsel on same; continue reviewing application; review proposed procedural schedule; review and finalize first set of discovery requests. (Administration/Case Management; TEEEF; Operations; Capital Investment; Discovery)	3.30
3/13/24	AMB	Work on GCCC's First Request for Information to CenterPoint. (Administration/Case Management)	.40
3/14/24	CLB	Review draft RFIs; review city action correspondence; discuss with co-counsel (Administrative)	.90
3/14/24	RMD	Finalize first set of discovery requests; correspondence internally regarding resolution for Brookside Village; draft client materials for same. (Administration/Case Management; Discovery)	1.40
3/14/24	AMB	Review, finalize, e-file, serve and save GCCC's First Request for Information to CenterPoint; calendar objection and response deadlines to First Request for Information; work on GCCC's List of Issues. (Administration/Case Management)	2.40
3/15/24	CLB	Review Staff procedural schedule and discuss with co-counsel; review filed RFIs (Administrative)	1.00
3/15/24	RMD	Internal and intervenor correspondence regarding proposed procedural schedule; evaluate intervenor redlines to same. (Administration/Case Management)	.70
3/18/24	CLB	Correspondence/discussion with co-counsel regarding procedural schedule.	.50
3/18/24	RMD	Confer with co-counsel and consultant regarding intervenor proposed procedural schedule; draft email correspondence to Staff regarding same. (Administration/Case Management)	.90
3/19/24	CLB	Participate in prehearing conference; follow-up with co-counsel; correspondence with cities regarding city-jurisdictional action (Administrative)	1.50
3/19/24	RMD	Prepare for and appear in prehearing conference; correspondence with CenterPoint and client cities regarding suspension resolution. (Administration/Case Management)	.90

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### Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551564

<b>Date</b>	<b>Atty</b>	<b>Description Of Services Rendered</b>	<b>Hours</b>
3/20/24	CLB	Review adopted city resolutions; correspondence with cities regarding same; answer city questions regarding city-level process; review parties' correspondence regarding procedural schedule (Administrative)	1.20
3/20/24	RMD	Client and internal correspondence regarding suspension resolutions; review redline procedural schedule from company; draft list of issues. (Administration/Case Management)	1.10
3/20/24	AMB	Work on updating service list; protective order certification list; and resolution tracking chart. (Administration/Case Management)	1.20
3/21/24	CLB	Review and approve draft lists of issues; review other parties' proposed lists of issues; correspondence with cities regarding city jurisdictional action (Administrative)	1.50
3/21/24	RMD	Review intervenor correspondence related to procedural schedule; finalize and approve list of issues. (Administration/Case Management)	.70
3/21/24	AMB	Work on updating resolution tracking chart. (Administration/Case Management)	.20
3/22/24	CLB	Review filed RFIs; correspond with co-counsel; review correspondence from expert; correspondence with cities regarding jurisdictional action (Administrative)	.80
3/22/24	RMD	Review additional redlines to proposed procedural schedule; correspondence with parties regarding same; correspondence with co-counsel and consultant regarding allocation of issues. (Administration/Case Management)	.50
3/24/24	RMD	Review final proposed procedural schedule and confer with parties regarding same. (Administration/Case Management)	.30
3/26/24	RMD	Evaluate schedule error from consultant; draft correspondence to Company and consultant regarding same; client correspondence related to suspension resolution process; review Staff and Company list of issues. (Administration/Case Management)	1.60
3/27/24	RMD	Internal, consultant, and company correspondence related to schedule error; continue reviewing application; prepare supplemental motion to intervene; review preliminary order and SOAH Order No. 2; internal strategy discussion related to suspension timeline and new proposed effective date. (Administration/Case Management; Application Review - O&M, Capital Investment)	4.70
3/27/24	AMB	Work on updating resolution tracking chart. (Administration/Case Management)	.90
3/27/24	JMH	Review Procedural Schedule to add dates and documents for calendaring; review and prepare GCCC's Supplemental Motion to Intervene for e-filing and service (Administration/Case Management).	2.30
3/28/24	RMD	Confer with support staff regarding calendaring of procedural schedule; meet with Company to discuss value errors in schedules; continue review and analysis of application. (Administration/Case Management; Application Review - O&M, Capital Investment, Reliability, PHFU)	1.40
3/29/24	RMD	Review and finalize second set of discovery to Company; confer with support staff and consultant regarding same. (Administration/Case Management; Discovery)	1.40
3/29/24	AMB	Review, finalize, e-file, serve and save GCCC's Second Request for Information to CenterPoint. (Administration/Case Management)	1.40

**Lloyd Gosselink Rochelle & Townsend, P.C.**

Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551564

**TOTAL PROFESSIONAL SERVICES** **\$ 22,044.50**

**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Staff Level</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
Chris L Brewster	Of Counsel	14.80	450.00	6,660.00
Roslyn M Dubberstein	Associate	34.60	350.00	12,110.00
Amanda M Benavides	Paralegal	7.10	175.00	1,242.50
Jeanmarie Harrison	Paralegal	12.70	160.00	2,032.00
<b>TOTALS</b>		<b>69.20</b>		<b>\$ 22,044.50</b>

**DISBURSEMENTS**

<b>Date</b>	<b>Description</b>	<b>Amount</b>
3/31/24	J Kennedy and Associ Voucher # - 000121800 J Kennedy and Associates Inc, Consultant Services Professional services during March 2024 regarding Gulf Coast Coalition of Cities CenterPoint Energy Houston Electric, LLC, 03/31/2024	21,734.40

**TOTAL DISBURSEMENTS** **\$ 21,734.40**

**TOTAL THIS INVOICE** **\$ 43,778.90**

**J. KENNEDY AND ASSOCIATES, INC.**

**PRINCIPALS**

STEPHEN J. BARON  
LANE KOLLEN  
PHILIP HAYET

570 COLONIAL PARK DRIVE  
SUITE 305  
ROSWELL, GEORGIA 30075  
PHONE: 770-992-2027  
WWW.JKENN.COM

Thomas Brocato, Esq.  
Lloyd Gosselink Rochelle & Townsend, P.C.  
Attorneys at Law  
816 Congress Avenue  
Suite 1900  
Austin, TX 78701

**Invoice No.: CHRC24-1**  
**Date: March 31, 2024**

**Invoice for Professional Services Rendered During the Month of: March 2024**  
**Gulf Coast Coalition of Cities**  
**CenterPoint Energy Houston Electric, LLC**  
**2024 Rate Case; Docket No. 56211**

**Consulting Services:**

46.00	Hours	@	\$325 per hour	_____	\$14,950.00
21.50	Hours	@	\$315 per hour	_____	\$6,772.50

**Total Consulting Services:** \_\_\_\_\_ **\$21,722.50**

**Expenses:**

Non-Travel (FedEx, Copying, Fax, Telephone, etc.):	\$11.90
Travel:	\$0.00

**Total Expenses:\*** \_\_\_\_\_ **\$11.90**

\* Total meals included in this amount: \$0.00

**TOTAL CURRENT STATEMENT** \_\_\_\_\_ **\$21,734.40**

**Please remit payment via ACH. If payment by ACH is not available, then checks should be sent via private courier service, not USPS, due to recurring USPS delivery problems.**

Invoice No. CHRC24-1

Page 2

Time by Day for: March 2024

NAME	DATE	HOURS	RATE CASE	
			ISSUES	DESCRIPTION OF ACTIVITIES
Lane Kollen	03/ 6	2.00	3,4,5,9,11	Review financial documents, prior filing to identify potential issues
	03/ 7	2.00	3,4,5,9,11	Review filing; draft discovery
	03/ 8	1.00	3,4,5,9,11	Review filing; draft discovery
	03/ 11	4.00	3,4,5,9,11	Review filing; draft discovery
	03/ 12	4.00	3,4,5,9,11	Review filing; draft discovery
	03/ 13	7.00	3,4,5,9,11	Review filing; draft discovery
	03/ 19	2.00	3,4,5,9,11	Review filing; draft discovery
	03/ 20	1.00	3,4,5,9,11	Review filing; draft discovery
	03/ 22	2.00	3,4,5,9,11	Review filing; draft discovery
	03/ 25	2.00	3,4,5,9,11	Review filing; draft discovery
	03/ 26	3.50	3,4,5,9,11	Review filing; draft discovery
	03/ 27	7.00	3,4,5,9,11	Review filing; draft discovery
	03/ 28	6.50	3,4,5,9,11	Review filing; draft discovery
	03/ 29	2.00	3,4,5,9,11	Review filing; draft discovery
		<b>46.00</b>		
	@	<b>\$325.00</b>		
		<b>\$14,950.00</b>		
Randy Futral	03/ 15	0.50	3,4,5,9,11	Draft Discovery
	03/ 26	7.50	3,4,5,9,11	Review Filing and Begin Quantifications Model Development
	03/ 27	8.00	3,4,5,9,11	Review Filing and Quantifications Model Development
	03/ 28	4.50	3,4,5,9,11	Teams Meeting with CEHE, Review Filing, Draft Data Requests, and Quantifications Model Development
	03/ 29	1.00	3,4,5,9,11	Review Other Taxes in Filing Internally and Draft and Edit Data Requests
		<b>21.50</b>		
	@	<b>\$315.00</b>		
		<b>\$6,772.50</b>		

**Invoice No. CHRC24-1****Page 3****RATE CASE ISSUE CODES:**

- |   |  |
|---|--|
| 1. Administration/Case Management   | 7. Affiliates                                      |
| 2. Policy   | 8. Return on Equity/Cost of Debt/Capital Structure |
| 3. Cash Working Capital   | 9. Taxes   |
| 4. Self-Insurance Reserve   | 10. Depreciation                                   |
| 5. Plant in Service/Rate Base   | 11. Miscellaneous Accounting                       |
| 6. Operations & Maintenance (O&M)/Administrative &<br>General (A&G)/Human Resource Expense/Labor/Benefits | 12. Rate Case Expenses                             |
|   | 13. Cost Allocation/Rate Design                    |

**Invoice No. CHRC24-1****Page 4****Non-Travel Expenses Detail:****Reproduction/Document Services**

In-House Copying

119 pages @ \$0.10/page 11.90**Total Reproduction/Document Services \$ 11.90**





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June 17, 2024

Gulf Coast Coalition of Cities  
Attn Sherri Russell  
City of Lake Jackson  
5B Oak Drive  
Lake Jackson, TX 77566

Invoice: 97551567  
Client: 1720  
Matter: 53  
Billing Attorney: TLB  
  
Tax ID # 74-2308445

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### INVOICE SUMMARY

For professional services and disbursements rendered through April 30, 2024:

**RE: PUC Docket No. 56211-2024 CNP Rate Case**

Professional Services	\$ 13,694.00
Total Disbursements	<u>\$ 11,827.00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 25,521.00</b>

REVISED - Replaces Invoice 97550413

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Lloyd Gosselink Rochelle & Townsend, P.C.

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**Lloyd Gosselink Rochelle & Townsend, P.C.**


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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551567

**PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Atty</b>	<b>Description Of Services Rendered</b>	<b>Hours</b>
4/01/24	RMD	Review pending discovery deadlines and discuss same with support staff; review client emails related to suspension resolution; draft client update regarding same; client calls to discuss suspension resolution process. (Administration/Case Management; Discovery)	1.40
4/01/24	AMB	Update resolution tracking chart; prepare reminder emails to cities regarding suspension resolutions. (Administration/Case Management)	2.00
4/02/24	CLB	Review recent filings in case; conference with R. Duberstein regarding city actions and other jurisdictional questions. (Administrative)	1.50
4/02/24	RMD	Draft discovery tracking chart; client and co-counsel correspondence regarding suspension resolution statuses; review all currently filed intervenor discovery requests. (Administration/Case Management; Discovery)	3.10
4/03/24	RMD	Draft correspondence to CenterPoint counsel regarding client suspension timelines; consultant correspondence regarding CenterPoint responses to first set of discovery; begin reviewing same. (Administration/Case Management)	1.40
4/04/24	RMD	Confer with support staff regarding tracking of discovery responses; client correspondence related to suspension resolution; continue reviewing CenterPoint responses to first set of discovery. (Administration/Case Management; Discovery)	1.40
4/04/24	JMH	Download CEHE Response to GCCC's First Request for Information, including confidential information, for attorney and consultant access (Administration/Case Management).	.40
4/05/24	CLB	Review CenterPoint response to GCCC and others' discovery (Administrative)	.80
4/08/24	RMD	Client correspondence regarding council setting of suspension resolution; confer internally regarding same; begin analyzing recent PUC decisions on tax issues related to consultant analysis. (Administration/Case Management)	2.60
4/08/24	AMB	Save CenterPoint's Response to Houston Coalition of Cities' Second Request for Information and First Request for Production. (Administration/Case Management)	.40
4/09/24	RMD	Confer with support staff regarding suspension statuses; continue analyzing recent precedent relevant to consultant analysis. (Administration/Case Management)	1.00
4/09/24	AMB	Save CenterPoint's Response to Houston Coalition of Cities' Second Request for Information and First Request for Production; correspond with the City of Weston Lakes regarding suspension resolution; update tracking chart. (Administration/Case Management)	1.90
4/10/24	CLB	Discuss issues regarding city action with R. Duberstein (Administrative)	.60
4/10/24	RMD	Correspondence with client, co-counsel, and company regarding suspension resolution council settings. (Administration/Case Management)	.80
4/11/24	AMB	Save CenterPoint's Response to Houston Coalition of Cities' Third Request for Information and Second Request for Production. (Administration/Case Management)	.50
4/12/24	AMB	Save suspension resolution; update tracking chart. (Administration/Case Management)	.20

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### Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551567

Date	Atty	Description Of Services Rendered	Hours
4/15/24	CLB	Review discovery response; discuss city resolution process with R. Duberstein (Administration).	.70
4/15/24	RMD	Review correspondence from CenterPoint counsel regarding city jurisdiction and effective date; confer internally regarding same; draft consultant correspondence regarding discovery. (Administration/Case Management; Discovery)	.60
4/15/24	AMB	Save suspension resolution; update tracking chart; save CenterPoint's Response to GCCC's Second Request for Information. (Administration/Case Management)	.60
4/16/24	RMD	Analyze Company responses to second set of discovery. (Administration/Case Management; Discovery)	.70
4/17/24	CLB	Review filings in case; review discovery responses (Administrative)	.40
4/17/24	RMD	Client correspondence regarding suspension resolution. (Administration/Case Management)	.20
4/17/24	AMB	Save CenterPoint's Response to Texas Coast Utilities Coalition's First Request for Production. (Administration/Case Management)	.40
4/18/24	CLB	Review and comment to draft city denial resolutions; review filings by company (Administrative).	.80
4/18/24	RMD	Confer with co-counsel regarding consultant review of application and denial materials; begin preparing denial materials for client circulation; review Company responses to TCUC discovery. (Administration/Case Management)	2.10
4/19/24	RMD	Review and finalize third set of discovery requests to CenterPoint; confer with consultant and support staff regarding same; review email correspondence from co-counsel regarding draft denial materials. (Administration/Case Management; Discovery)	1.30
4/19/24	AMB	Review, finalize, e-file, serve, and save GCCC's Third Request for Information to CenterPoint; save CenterPoint's Rate Filing Package 45-Day Update. (Administration/Case Management)	1.20
4/21/24	RMD	Review correspondence related to consultant review and client denial materials. (Administration/Case Management)	.40
4/22/24	CLB	Finalize city action documents; correspondence with cities (Administrative)	.80
4/22/24	RMD	Finalize denial materials and correspond with co-counsel regarding same; correspondence with consultant regarding review of application and meeting coordination; confer internally regarding fourth set of discovery. (Administration/Case Management; Discovery)	.60
4/22/24	AMB	Review and save CenterPoint's Errata to Rate Filing Package; save CenterPoint's Responses to Texas Coast Utilities Coalition's Second Request for Information; save CenterPoint's Response to Houston Coalition of Cities' Third Request for Information and Second Request for Production; update service list and protective order certification tracking chart. (Administration/Case Management)	1.40
4/23/24	CLB	Review draft RFIs; review Motions to Intervene (Administrative)	.40
4/23/24	RMD	Review and finalize fourth set of discovery. (Administration/Case Management; Discovery)	.40
4/23/24	AMB	Review, finalize, e-file, serve, and save GCCC's Fourth Request for Information to	.80

### Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551567

Date	Atty	Description Of Services Rendered	Hours
		CenterPoint; update service list. (Administration/Case Management)	
4/24/24	CLB	Review daily RFI filings in case (Administrative)	.40
4/24/24	RMD	Review Company responses to city group discovery and objection to intervention; begin reviewing 45-day update and errata. (Administration/Case Management)	.60
4/24/24	AMB	Calendar CenterPoint's objection and response deadlines to GCCC's Third and Fourth Request for Information. (Administration/Case Management)	.40
4/25/24	RMD	Client correspondence regarding suspension and denial resolutions. (Administration/Case Management)	.20
4/26/24	RMD	Review Company responses to first and second sets of discovery in preparation for consultant strategy call. (Administration/Case Management)	.80
4/29/24	CLB	Discuss issues discovered with L. Kollen and R. Dubberstein; follow up with R. Dubberstein (Administrative 0.8, Tax 1.0)	1.80
4/29/24	RMD	Meet with consultant to discuss preliminary review of application and strategize issues; confer with co-counsel regarding Company first RFI to GCCC. (Administration/Case Management; Revenue Requirement)	2.10
4/29/24	AMB	Save CenterPoint's First Request for Information to GCCC; calendar objection and response deadlines. (Administration/Case Management)	.80
4/30/24	RMD	Coordinate with support staff regarding materials for response to CenterPoint first RFI; draft correspondence to city groups' counsel regarding quantification and issues. (Administration/Case Management; Discovery)	.80
4/30/24	AMB	Update service list; save CenterPoint's Response to GCCC's Second Request for Information 2-3. (Administration/Case Management)	1.20

#### TOTAL PROFESSIONAL SERVICES

**\$ 13,694.00**

#### SUMMARY OF PROFESSIONAL SERVICES

Name	Staff Level	Hours	Rate	Total
Chris L Brewster	Of Counsel	8.20	450.00	3,690.00
Roslyn M Dubberstein	Associate	22.50	350.00	7,875.00
Amanda M Benavides	Paralegal	11.80	175.00	2,065.00
Jeanmarie Harrison	Paralegal	.40	160.00	64.00
<b>TOTALS</b>		<b>42.90</b>		<b>\$ 13,694.00</b>

#### DISBURSEMENTS

Date	Description	Amount
4/30/24	J Kennedy and Associ Voucher # - 000122138 J Kennedy and Associates Inc, Consultant Services Professional services during April 2024 regarding Gulf Coast Coalition of Cities CenterPoint Energy Houston Electric, LLC, 04/30/2024	11,827.00

**Lloyd Gosselink Rochelle & Townsend, P.C.**

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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 17, 2024  
Invoice: 97551567

<b>TOTAL DISBURSEMENTS</b>	<b>\$ 11,827.00</b>
<b>TOTAL THIS INVOICE</b>	<b>\$ 25,521.00</b>

**J. KENNEDY AND ASSOCIATES, INC.****PRINCIPALS**

STEPHEN J. BARON  
LANE KOLLEN  
PHILIP HAYET

570 COLONIAL PARK DRIVE  
SUITE 305  
ROSWELL, GEORGIA 30075  
PHONE: 770-992-2027  
WWW.JKENN.COM

Thomas Brocato, Esq.  
Lloyd Gosselink Rochelle & Townsend, P.C.  
Attorneys at Law  
816 Congress Avenue  
Suite 1900  
Austin, TX 78701

**Invoice No.: CHRC24-2**  
**Date: April 30, 2024**

**Invoice for Professional Services Rendered During the Month of: April 2024**  
**Gulf Coast Coalition of Cities**  
**CenterPoint Energy Houston Electric, LLC**  
**2024 Rate Case; Docket No. 56211**

**Consulting Services:**

31.50	Hours	@	\$325 per hour	_____	\$10,237.50
5.00	Hours	@	\$315 per hour	_____	\$1,575.00

**Total Consulting Services:** \_\_\_\_\_ **\$11,812.50**

**Expenses:**

Non-Travel (FedEx, Copying, Fax, Telephone, etc.):	\$14.50
Travel:	\$0.00

**Total Expenses:\*** \_\_\_\_\_ **\$14.50**

\* Total meals included in this amount: \$0.00

**TOTAL CURRENT STATEMENT** \_\_\_\_\_ **\$11,827.00**

**Please remit payment via ACH. If payment by ACH is not available, then checks should be sent via private courier service, not USPS, due to recurring USPS delivery problems.**

Invoice No. CHRC24-2

Page 2

Time by Day for: April 2024

NAME	DATE	HOURS	RATE CASE		DESCRIPTION OF ACTIVITIES
			ISSUES		
Lane Kollen	04/ 1	2.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery
	04/ 2	2.50	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery
	04/ 3	2.50	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery
	04/ 4	1.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery
	04/ 11	1.50	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery
	04/ 17	2.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 18	1.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 19	7.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 22	1.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 23	1.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 26	3.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 27	2.00	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
	04/ 29	2.50	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list; call w/LG attorneys
	04/ 30	2.50	2,3,4,5,6,9,11		Review filing, Excel workbooks; draft discovery; draft & refine issues list
		<b>31.50</b>			
	@	<b>\$325.00</b>			
		<b>\$10,237.50</b>			
Randy Futral	04/ 4	1.50	2,3,4,5,6,9,11		Download and review discovery requests and responses
	04/ 19	0.50	2,3,4,5,6,9,11		Draft and Edit Discovery Questions
	04/ 22	1.50	2,3,4,5,6,9,11		Review Discovery Responses
	04/ 29	1.50	2,3,4,5,6,9,11		Teams Call With Counsel along with Preparation
		<b>5.00</b>			
	@	<b>\$315.00</b>			
		<b>\$1,575.00</b>			

**Invoice No. CHRC24-2****Page 3****RATE CASE ISSUE CODES:**

- |   |  |
|---|--|
| 1. Administration/Case Management   | 7. Affiliates                                      |
| 2. Policy   | 8. Return on Equity/Cost of Debt/Capital Structure |
| 3. Cash Working Capital   | 9. Taxes   |
| 4. Self-Insurance Reserve   | 10. Depreciation                                   |
| 5. Plant in Service/Rate Base   | 11. Miscellaneous Accounting                       |
| 6. Operations & Maintenance (O&M)/Administrative &<br>General (A&G)/Human Resource Expense/Labor/Benefits | 12. Rate Case Expenses                             |
|   | 13. Cost Allocation/Rate Design                    |



**Invoice No. CHRC24-2**

**Page 4**

**Non-Travel Expenses Detail:**

**Reproduction/Document Services**

In-House Copying

145 pages @ \$0.10/page 14.50

**Total Reproduction/Document Services \$ 14.50**



816 Congress Avenue, Suite 1900  
Austin, Texas 78701  
Telephone: (512) 322-5800  
Facsimile: (512) 472-0532  
[www.lglawfirm.com](http://www.lglawfirm.com)

June 18, 2024

Gulf Coast Coalition of Cities  
Attn Sherri Russell  
City of Lake Jackson  
5B Oak Drive  
Lake Jackson, TX 77566

Invoice: 97551571  
Client: 1720  
Matter: 53  
Billing Attorney: TLB  
  
Tax ID # 74-2308445

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### INVOICE SUMMARY

For professional services and disbursements rendered through May 31, 2024:

**RE: PUC Docket No. 56211-2024 CNP Rate Case**

Professional Services	\$ 13,268.00
Total Disbursements	<u>\$ 15,980.40</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 29,248.40</b>

REVISED - Replaces Invoice 97551091

**Lloyd Gosselink Rochelle & Townsend, P.C.**

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**Lloyd Gosselink Rochelle & Townsend, P.C.**


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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 18, 2024  
Invoice: 97551571

**PROFESSIONAL SERVICES RENDERED**

<b>Date</b>	<b>Atty</b>	<b>Description Of Services Rendered</b>	<b>Hours</b>
5/01/24	CLB	Review correspondence between experts regarding division of issues and issues to be addressed (rate case expenses)	.40
5/01/24	RMD	Correspondence with co-counsel and city groups regarding preliminary list of issues; discuss city denial correspondence with support staff. (Administration/Case Management)	.50
5/01/24	AMB	Review and save SOAH Order No. 4; update calendar deadlines listed on SOAH Order No. 4. (Administration/Case Management)	.50
5/02/24	CLB	Review SOAH Orders and daily pleadings (Administrative)	.30
5/02/24	RMD	Confer internally regarding client correspondence for denial resolutions. (Administration/Case Management)	.30
5/02/24	AMB	Work on shell for GCCC's Response to CenterPoint's First Request for Information and attachments. (Administration/Case Management)	1.90
5/06/24	CLB	Review daily filings (Administrative)	.40
5/06/24	RMD	Draft response to CenterPoint first RFI to GCCC; review attachments for same; analyze precedent related to preliminary overview of consultant issues; review CenterPoint responses to GCCC third RFI. (Administration/Case Management; Discovery; Rate Base)	1.50
5/06/24	AMB	Update protective order tracking chart. (Administration/Case Management)	.30
5/07/24	CLB	Draft correspondence to cities regarding final action; discuss related issues with R. Dubberstein; review correspondence from client cities; review draft RFI response and attachment (Administrative).	1.20
5/07/24	CLB	Correspondence with individual cities regarding Council action (Administrative).	.50
5/07/24	RMD	Correspondence with co-counsel regarding response to CenterPoint first RFI to GCCC; continue analyzing precedent related to preliminary overview of consultant issues; review CenterPoint supplements to first and second RFI sets. (Administration/Case Management; Discovery; Rate Base)	2.00
5/07/24	AMB	Work on GCCC's Response to CenterPoint's First Request for Information and Attachments; save CenterPoint's Responses to GCCC's First and Second Request for Information. (Administration/Case Management)	.80
5/08/24	CLB	Correspondence with cities regarding city jurisdictional action (Administrative)	1.20
5/08/24	RMD	Review recently filed discovery and CenterPoint responses to GCCC fourth RFI; client and co-counsel correspondence regarding denial resolution process. (Administration/Case Management; Discovery).	.80
5/08/24	AMB	Save CenterPoint's Responses to Environmental Defense Fund's First Request for Information and First Request for Production; save CenterPoint's Response to OPUC's First and Second Request for Information; contact City of Dickinson's attorney regarding Suspension Resolution. (Administration/Case Management)	.80
5/09/24	RMD	Review final version of response to CenterPoint first RFI to GCCC; internal correspondence regarding city member denial resolutions and process for reviewing	1.50

### Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 18, 2024  
Invoice: 97551571

Date	Atty	Description Of Services Rendered	Hours
		discovery. (Administration/Case Management; Discovery)	
5/09/24	AMB	Forward CenterPoint's Response to GCCC's Fourth Request for Information to consultants; finalize GCCC's Response to CenterPoint's First Request for Information. (Administration/Case Management)	.30
5/10/24	RMD	Review HEN/SMT Joint Motion for Certified Issues; meet with co-counsel to discuss discovery responses and review of preliminary consultant issues. (Administration/Case Management; Discovery)	1.30
5/10/24	RAA	Discuss discovery with co-counsel; review discovery requests and responses; evaluate Texas law regarding rate suspension and denials. (Administration)	1.00
5/10/24	AMB	E-file, serve, and save GCCC's Response to CenterPoint's First Request for Information; save CenterPoint's Response to Hunt Energy Network LLC's First Request for Information; save CenterPoint's Response to TIEC's First Request for Information. (Administration/Case Management)	1.30
5/13/24	CLB	Review discovery responses; address administrative issues with expert with R. Arnett (Administration)	.70
5/13/24	RAA	Review CEHE discovery responses, share same with consultants. (Discovery)	.60
5/13/24	AMB	Save CenterPoint's Response to HCC's Sixth and Eight Request for Information and Fourth and Fifth Request for Production. (Administration/Case Management)	.40
5/14/24	RAA	Review CEHE discovery responses; share same with consultants. (Discovery)	.40
5/14/24	AMB	Contact cities regarding status of denial resolutions. (Administration/Case Management)	.60
5/15/24	CLB	Review correspondence from parties regarding DER issue; discuss same with R. Arnett; review filings on same issue in other cases; discuss same with T. Brocato; follow-up phone call with R. Arnett (DER)	1.70
5/15/24	CLB	Review RFIs; discuss signatures and related issues with R. Arnett (Administrative)	.30
5/15/24	RAA	Prepare and file GCCC's Fifth RFI; correspond with co-counsel and consultant regarding HEN's Joint Motion to Certify Issues. (Administration)	2.90
5/16/24	CLB	Review discovery responses and correspondence to/from expert; review City action on rate filing (Administrative).	.40
5/16/24	RAA	Review recent discovery and share with consultants. (Discovery)	.80
5/20/24	CLB	Review correspondence related to city final action and correspond with coalition member cities; review daily filings (Administrative).	.90
5/20/24	RAA	Review CEHE discovery responses, share same with consultants. (Discovery)	.20
5/21/24	CLB	Correspondence regarding city final actions on rate case and correspondence from city staff; review RFI responses (Administration)	.90
5/21/24	RAA	Review CEHE discovery responses, share same with consultants. (Discovery)	.20
5/22/24	CLB	Review daily filings (Administrative)	.50
5/22/24	AMB	Save denial resolution and update tracking chart; update Protective Order Certifications tracking chart. (Administration/Case Management)	.80
5/23/24	CLB	Review city final actions on rate request; correspondence regarding same. (Administrative)	.80
5/23/24	AMB	Save CenterPoint's Errata 2 Filing; update Protective Order Certifications tracking	1.10

### Lloyd Gosselink Rochelle & Townsend, P.C.

Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 18, 2024  
Invoice: 97551571

Date	Atty	Description Of Services Rendered	Hours
		chart. (Administration/Case Management)	
5/24/24	CLB	Review discovery responses, outgoing RFIs, and city actions on rate filing (Administrative)	.60
5/24/24	AMB	Save denial resolution; update tracking chart. (Administration/Case Management)	.50
5/28/24	CLB	Review daily filings and adopted city denial resolutions; coordination call with R. Duberstein (Administrative)	.90
5/28/24	AMB	Correspond with support staff regarding confidential information from CenterPoint's Response to TEAM and ARM's First Set of Request for Information. (Administration/Case Management)	.30
5/29/24	CLB	Review daily discovery responses; and correspondence with expert regarding preparation for settlement conference ; review city denial resolutions. (Administrative)	1.00
5/29/24	RMD	Review client correspondence related to denial resolutions; confer with co-counsel and consultant regarding testimony preparation and outstanding discovery. (Administration/Case Management; Testimony)	.60
5/29/24	AMB	Save denial resolution and update tracking chart. (Administration/Case Management)	.20
5/30/24	CLB	Review response to Fifth RFI; other parties' RFIs; review cities' denial resolutions (Administrative).	.80
5/30/24	RMD	Call with consultant regarding testimony preparation and division of issues; follow-up email correspondence regarding same. (Administration/Case Management; Testimony)	.40
5/30/24	AMB	Save CenterPoint's Response to GCCC's Fifth Request for Information; forward responses to consultants. (Administration/Case Management)	.80
5/31/24	RMD	Confer with co-counsel regarding upcoming settlement conference and key issues for testimony preparation. (Administration/Case Management)	.30
5/31/24	AMB	Save denial resolutions; update tracking chart. (Administration/Case Management)	.60

#### TOTAL PROFESSIONAL SERVICES

**\$ 13,268.00**

#### SUMMARY OF PROFESSIONAL SERVICES

Name	Staff Level	Hours	Rate	Total
Chris L Brewster	Of Counsel	13.50	450.00	6,075.00
Roslyn M Dubberstein	Associate	9.20	350.00	3,220.00
Rick A Arnett	Associate	6.10	330.00	2,013.00
Amanda M Benavides	Paralegal	11.20	175.00	1,960.00
<b>TOTALS</b>		<b>40.00</b>		<b>\$ 13,268.00</b>

#### DISBURSEMENTS

Lloyd Gosselink Rochelle & Townsend, P.C.

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**Lloyd Gosselink Rochelle & Townsend, P.C.**

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Gulf Coast Coalition of Cities  
PUC Docket No. 56211-2024 CNP Rate Case  
I.D.1720-53-TLB

June 18, 2024  
Invoice: 97551571

<b>Date</b>	<b>Description</b>	<b>Amount</b>
5/31/24	J Kennedy and Associ Voucher # - 000122501 J Kennedy and Associates Inc, Consultant Services Professional services during May 2024 regarding Gulf Coast Coalition of Cities CenterPoint Energy Houston Electric, LLC, 05/31/2024	15,980.40
<b>TOTAL DISBURSEMENTS</b>		<b>\$ 15,980.40</b>
<b>TOTAL THIS INVOICE</b>		<b>\$ 29,248.40</b>

**J. KENNEDY AND ASSOCIATES, INC.**

**PRINCIPALS**

STEPHEN J. BARON  
LANE KOLLEN  
PHILIP HAYET

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Thomas Brocato, Esq.  
Lloyd Gosselink Rochelle & Townsend, P.C.  
Attorneys at Law  
816 Congress Avenue  
Suite 1900  
Austin, TX 78701

**Invoice No.: CHRC24-3**  
**Date: May 31, 2024**

**Invoice for Professional Services Rendered During the Month of: May 2024**  
**Gulf Coast Coalition of Cities**  
**CenterPoint Energy Houston Electric, LLC**  
**2024 Rate Case; Docket No. 56211**

**Consulting Services:**

38.00	Hours	@	\$325	per hour	_____	\$12,350.00
11.50	Hours	@	\$315	per hour	_____	\$3,622.50

**Total Consulting Services:** \_\_\_\_\_ **\$15,972.50**

**Expenses:**

Non-Travel (FedEx, Copying, Fax, Telephone, etc.):	\$7.90
Travel:	\$0.00

**Total Expenses:\*** \_\_\_\_\_ **\$7.90**

\* Total meals included in this amount: \$0.00

**TOTAL CURRENT STATEMENT** \_\_\_\_\_ **\$15,980.40**

**Please remit payment via ACH. If payment by ACH is not available, then checks should be sent via private courier service, not USPS, due to recurring USPS delivery problems.**

Invoice No. CHRC24-3

Page 2

Time by Day for: May 2024

NAME	DATE	HOURS	RATE CASE	
			ISSUES	DESCRIPTION OF ACTIVITIES
Lane Kollen	05/ 1	2.50	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 2	2.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 3	2.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 9	1.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 10	1.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 14	9.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 15	1.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 18	1.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 17	1.00	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 20	2.50	2,3,4,6,9,11	Draft discovery; review discovery responses; refine issues list
	05/ 30	6.00	2,3,4,6,9,11	Review discovery; quantify issues; draft testimony
	05/ 31	<u>8.00</u>	2,3,4,6,9,11	Review discovery; quantify issues; draft testimony
		<b>38.00</b>		
	@	<b>\$325.00</b>		
		<b>\$12,350.00</b>		
Randy Futral	05/ 14	4.00	2,3,4,6,9,11	Review Discovery Responses to Other Parties, Review Filing, and Draft Data Requests
	05/ 15	1.00	2,3,4,6,9,11	Review Discovery Responses
	05/ 17	0.50	2,3,4,6,9,11	Review Discovery Responses
	05/ 23	0.50	2,3,4,6,9,11	Review Discovery Responses
	05/ 29	2.00	2,3,4,6,9,11	Download and Review Discovery Responses and Modify Quantifications Model
	05/ 30	2.00	2,3,4,6,9,11	Download and Review Discovery Responses
	05/ 31	<u>1.50</u>	2,3,4,6,9,11	Review Discovery Responses
		<b>11.50</b>		
	@	<b>\$315.00</b>		
		<b>\$3,622.50</b>		



**Invoice No. CHRC24-3****Page 3****RATE CASE ISSUE CODES:**

- |   |  |
|---|--|
| 1. Administration/Case Management   | 7. Affiliates                                      |
| 2. Policy   | 8. Return on Equity/Cost of Debt/Capital Structure |
| 3. Cash Working Capital   | 9. Taxes   |
| 4. Self-Insurance Reserve   | 10. Depreciation                                   |
| 5. Plant in Service/Rate Base   | 11. Miscellaneous Accounting                       |
| 6. Operations & Maintenance (O&M)/Administrative &<br>General (A&G)/Human Resource Expense/Labor/Benefits | 12. Rate Case Expenses                             |
|   | 13. Cost Allocation/Rate Design                    |

**Invoice No. CHRC24-3**  
**Page 4**

**Non-Travel Expenses Detail:**

**Reproduction/Document Services**

In-House Copying	
79 pages @ \$0.10/page	<u>7.90</u>
Total Reproduction/Document Services	\$ 7.90

**CenterPoint Energy Houston Electric, LLC**  
**Revenue Requirement**  
**Summary of Recommendations (IICC, TCUC, and GCCC)**  
**PUCT Docket No. 56211**  
**(\$ Millions)**

<b>Issue</b>	<b>Wholesale Transmission</b>	<b>Retail Distribution</b>	<b>Total</b>	<b>Sponsor</b>	<b>Witness</b>
<b>Company's Requested Change in Base Rates</b>	43.090	237.093	280.183		
<b>DCRF Revenues Rolled Into Base Rates</b>		(220.146)	(220.146)		
<b>Company's Requested Overall Change in Rates</b>	43.090	16.946	60.036		
<b>Rate Base Adjustments</b>					
Adjust Plant in Service, Net of Accumulated Depreciation - Distribution Substations	(1.676)	(3.015)	(4.690)	TCUC	Norwood
Remove Land for Future Substation	(1.882)	(4.358)	(6.240)	TCUC	Norwood
Subtract Vendor-Financed Portion of Materials and Supplies Inventory	(2.126)	(1.684)	(3.809)	GCCC	Kollen
Subtract Customer Supplied Financing for Long-Term Debt Interest Payable	(2.700)	(3.762)	(6.462)	GCCC	Kollen
Reflect Adjustments Related to Municipal Franchise Fees	-	(0.862)	(0.862)	GCCC	Kollen
Exclude Prepaid Pension Asset, Net of ADFIT	(0.681)	(2.785)	(3.466)	GCCC	Kollen
Exclude Proposed Medicare Part D Regulatory Asset, Net of ADFIT	(0.141)	(0.577)	(0.718)	GCCC	Kollen
Reduce Hurricane Harvey Reg Asset Balance Due to Amortization During 2024	(0.009)	(0.674)	(0.682)	GCCC	Kollen
Remove Carrying Charges Pro Forma Addition to Hurricane Harvey Reg Asset	(0.012)	(0.934)	(0.946)	GCCC	Kollen
Remove Carrying Charges For Named Storms Laura, Nicholas and Uri	(0.024)	(1.255)	(1.279)	GCCC	Kollen
Exclude NOI/ADIT from Base Revenue Requirement	(1.935)	(3.426)	(5.360)	HCC	Hunt
Reflect IJA Expense Deferral, Net of ADFIT	0.004	0.017	0.020	GCCC	Kollen
<b>Operating Income Adjustments</b>					
Increase Revenues to Reflect Known and Measurable Customer Growth	-	(4.872)	(4.872)	GCCC	Kollen
Defer Expense Incurred in IJA Grant Process, Net of Amortization	(0.044)	(0.205)	(0.249)	GCCC	Kollen
Maintain Status Quo for Amortization of Reclassified Asset EDIT	(0.510)	(0.904)	(1.414)	GCCC	Kollen
Correct Texas Margin Tax Expense to Remove Out of Period Adjustments	(0.425)	(1.874)	(2.298)	GCCC	Kollen
Correct Texas Margin Tax Expense to Remove Subsidies of Other Affiliates	(1.391)	(6.133)	(7.524)	GCCC	Kollen
Reduce Income Tax Expense for EV Tax Credits	(0.096)	(0.170)	(0.266)	GCCC	Kollen
Exclude Amortization Exp. for Proposed Medicare Part D Regulatory Asset, Grossed Up	(0.431)	(1.765)	(2.196)	GCCC	Kollen
Reduce Amortization Exp. for Hurricane Harvey Reg Asset Due to Amortization During 2024	(0.027)	(2.061)	(2.088)	GCCC	Kollen
Exclude Amortization Exp. for Hurricane Harvey Carrying Charges Pro Forma Adjustment	(0.029)	(2.259)	(2.288)	GCCC	Kollen
Exclude Amortization Exp. for Carrying Charges for Named Storms Laura, Nicholas, and Uri	(0.074)	(3.839)	(3.913)	GCCC	Kollen
Reduce Amortization Exp. to Reflect 10 Year Amortization Period for All Named Storms	(0.170)	(10.768)	(10.938)	IICC	Hunt
Reduce Direct Payroll Expense to Exclude Post-Test Year Pay Increases	(0.893)	(5.090)	(5.983)	IICC	M. Garrett
Reduce Affiliate Payroll Expense to Exclude Post-Test Year Pay Increases	(0.186)	(0.938)	(1.124)	HCC	M. Garrett
Reduce Direct Short-Term Incentive Compensation Expense	(0.787)	(2.135)	(2.923)	HCC	M. Garrett
Reduce Affiliate Short-Term Incentive Compensation Expense	(0.645)	(3.067)	(3.712)	IICC	M. Garrett
Reduce Storm Insurance Accrual	(2.403)	(3.445)	(5.848)	IICC	M. Garrett
Remove 50% of Board of Directors Expense to Share with Shareholders	(0.181)	(0.849)	(1.031)	HCC	M. Garrett
Remove 50% of D&O Insurance Expense to Share with Shareholders	(0.127)	(0.594)	(0.721)	HCC	M. Garrett
Remove 50% of Investor Relations Expense to Share with Shareholders	(0.091)	(0.424)	(0.514)	IICC	M. Garrett
Exclude Executive Severance Expense	(0.270)	(1.262)	(1.531)	IICC	M. Garrett
Exclude Edison Electric Institute Dues	(0.155)	(0.723)	(0.878)	HCC	M. Garrett
Adjust Depreciation Expense Related to Changes in Depreciation Rates	4.901	(25.789)	(20.888)	TCUC	D. Garrett
Reduce Distribution Vegetation Management Expense	-	(6.830)	(6.830)	TCUC	Norwood
Reduce Depreciation Expense for Plant In Service Adjustment - Distribution Substations	(0.455)	(0.819)	(1.274)	TCUC	Norwood
<b>Rate of Return Adjustments</b>					
Reflect Capital Structure of 42.5% Equity and 57.5% Debt	(10.496)	(14.427)	(24.923)	IICC	Mac Mathuna
Reflect Return on Equity of 9.5%	(23.822)	(32.744)	(56.565)	TCUC	Woolridge
<b>Total Adjustments to Base Rates</b>	<b>(49.986)</b>	<b>(157.299)</b>	<b>(207.284)</b>		
<b>Total Recommended Change In Base Rates</b>	<b>(6.896)</b>	<b>79.794</b>	<b>72.898</b>		
<b>DCRF Revenues Rolled Into Base Rates</b>	<b>-</b>	<b>(220.146)</b>	<b>(220.146)</b>		
<b>Total Recommended Overall Change in Rates</b>	<b>(6.896)</b>	<b>(140.352)</b>	<b>(147.248)</b>		

CenterPoint Energy Houston Electric, LLC  
Transmission Rate Base  
PUCT Docket No. 56211  
Test Year Ending December 31, 2023  
(\$ Millions)

Rate Base per CEHE Filing	5,055.166			
Less:			T	D
Adjust Plant in Service, Net of Accumulated Depreciation - Distribution Substations	(20.254)			
Remove Land for Future Substation	(22.750)	E36001	30.161%	69.839%
Subtract Vendor-Financed Portion of Materials and Supplies Inventory	(25.692)			
Subtract Customer Supplied Financing for Long-Term Debt Interest Payable	(32.633)			
Reflect Adjustments Related to Municipal Franchise Fees	-			
Exclude Prepaid Pension Asset, Net of ADFIT	(8.226)			
Exclude Proposed Medicare Part D Regulatory Asset, Net of ADFIT	(1.703)			
Reduce Hurricane Harvey Reg Asset Balance Due to Amortization During 2024	(0.106)			
Remove Carrying Charges Pro Forma Addition to Hurricane Harvey Reg Asset	(0.146)			
Remove Carrying Charges For Named Storms Laura, Nicholas and Uri	(0.292)			
Exclude NOL ADIT from Base Revenue Requirement	(23.384)			
Reflect IIJA Expense Deferral, Net of ADFIT	0.043			
Net Change in Rate Base GCCC Recommendation	(135.141)			
Adjusted Rate Base GCCC Recommendation	4,820.025			

Distribution Only