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

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

DIRECT TESTIMONY – ERRATA 1

OF

KYRA COYLE

ON BEHALF OF THE

OFFICE OF PUBLIC UTILITY COUNSEL

June 28, 2024

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

DIRECT TESTIMONY OF KYRA COYLE

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LIST OF ACRONYMS

Acronym	Description
ADIT	Accumulated Deferred Income Tax
AFSI	Adjusted Financial Statement Income
A&G	Administrative and General
BOD	Board of Directors
CAMT	Corporate Alternative Minimum Tax
EEI	Edison Electric Institute
EPIS	Electric Plant in Service
ERCOT	Electric Reliability Council of Texas
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
IR	Investor Relations
IRA	Inflation Reduction Act
IRS	Internal Revenue Service
LTI	Long Term Incentive
M&S	Materials and Supplies
OH	Overhead
O&M	Operations and Maintenance
OPUC	Office of Public Utility Counsel
PUCT	Public Utility Commission of Texas
RFI	Request for Information
RFP	Rate Filing Package
RWIP	Retirement Work in Progress
TCOS	Transmission Cost of Service
TCRF	Transmission Cost Recovery Factor
USOA	Uniform System of Accounts

1 **I. INTRODUCTION AND QUALIFICATIONS**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS ADDRESS.**

3 A. My name is Kyra Coyle, and my business address is 225 Union Boulevard, Suite 450,
4 Lakewood, Colorado, 80228. I am employed by NewGen Strategies and Solutions, LLC
5 ("NewGen") as a Senior Manager in the Energy Practice. NewGen is a consulting firm
6 that specializes in utility rates, engineering economics, financial accounting, asset
7 valuation, appraisals, and business strategy for electric, natural gas, solid waste, water, and
8 wastewater utilities.

9 **Q. ON WHOSE BEHALF ARE YOU PRESENTING TESTIMONY IN THIS**
10 **PROCEEDING?**

11 A. I am presenting testimony on behalf of the Office of Public Utility Counsel ("OPUC").

12 **Q. PLEASE OUTLINE YOUR EDUCATIONAL AND PROFESSIONAL**
13 **BACKGROUND.**

14 A. I have a Bachelor of Arts in Business Administration with an emphasis in Accounting from
15 Dakota Wesleyan University. I have nearly 20 years of experience in the utility, mining,
16 and public accounting sectors. I specialize in utility revenue requirement, financial
17 projections, strategic planning, regulatory affairs, expert witness services, other economic
18 analyses, and revenue projections.

19 **Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THIS COMMISSION?**

20 A. No, this is my first appearance before the Public Utility Commission of Texas ("PUC"
21 or "Commission"); however, I have testified before other state commissions on utility

ratemaking matters. My resume and a record of my testimony in other jurisdictions is included as Attachments KJC-1 and KJC-2.

II. PURPOSE AND SCOPE

Q. WHAT IS THE PURPOSE AND SCOPE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to present my findings and recommendations with respect to the application of CenterPoint Energy Houston Electric, LLC (“CEHE” or “the Company”) for authority to change rates. More specifically, my testimony addresses issues regarding CEHE’s proposed revenue requirement and the proposed Rider Inflation Reduction Act (“IRA”).

Q. IF YOU DO NOT ADDRESS AN ISSUE OR POSITION IN YOUR TESTIMONY, SHOULD THAT BE INTERPRETED AS SUPPORTING THE COMPANY'S POSITION ON THAT ISSUE?

A. No. If the Company's proposed revenue requirement or a particular cost or adjustment is not addressed in my testimony, it does not indicate my acquiescence to CEHE's position on those issues.

III. RATEMAKING STANDARDS

Q. PLEASE EXPLAIN THE PURPOSE OF A GENERAL RATE REVIEW PROCEEDING.

A. The purpose of a general rate review proceeding is to establish just and reasonable rates. To accomplish this, a commission must assess the relationship between the revenues a

1 utility is receiving from its customers through the authorized rates the utility is charging
2 and the prudent costs the utility is incurring to provide those services, including a
3 reasonable return on its investment. This assessment is made through a revenue
4 requirement study. A utility first determines a representative “test year” which consists of
5 12 months of recent actual operational and financial data. It then adjusts the actual data to
6 reflect reasonable changes to better reflect the costs and revenues during the future period
7 when the new rates will be in effect.

8 **Q. WHAT DOES A COMMISSION CONSIDER WHEN ESTABLISHING RATES?**

9 A. The most common objective is to ensure that rates will allow the utility to provide safe,
10 adequate, and reliable service at just and reasonable rates.¹ In other words, there is a need
11 for the utility to receive enough revenue to pay its creditors and earn a reasonable amount
12 of return to satisfy investors, all while providing service at a level that meets or exceeds
13 industry standards. Expenses are expected to be reasonable and supportable while
14 investments are to be necessary and prudent. The return, according to historical legal
15 precedent, is to be comparable to that of utilities with comparable risk and should be
16 adequate to allow for the attraction of needed capital. Finally, rates are to be
17 non-discriminatory for similarly situated customers or customers with similar
18 characteristics; although, there is no prohibition against having different rates for different
19 types or classes of customers.²

20 **Q. PLEASE EXPLAIN JUST AND REASONABLE RATES.**

¹ See Public Utility Regulatory Act (“PURA”) § 36.003.

² *Id.*

1 A. Just and reasonable rates have two principal traits: (1) the rates reflect the costs of an
2 efficient and prudent utility, and (2) the rates allow a prudent utility a reasonable
3 opportunity to earn a rate of return that allows for the attraction of capital necessary to
4 provide safe and reliable service and that is commensurate to the return of firms with
5 similar risk.³ Just and reasonable rates will permit a utility to both maintain its financial
6 integrity and provide safe, adequate, and reliable service. A commission must exercise
7 reasoned judgment in setting rates because ratemaking is a legislative function and is not
8 an exact science. Courts have held that “[u]nder the statutory standard of ‘just and
9 reasonable’ it is the result reached not the method employed which is controlling.”⁴ Under
10 the just and reasonable standard, commissions have the primary responsibility for
11 balancing the financial integrity of the utility through earning a reasonable return and the
12 public interest in setting rates that reflect the cost of service rendered.⁵ While the
13 commission-authorized rate of return is a return that the utility has a reasonable opportunity
14 to realize, it is not a rate of return that the utility is guaranteed to realize.

15 **Q. PLEASE EXPLAIN HOW RATES ARE SET.**

16 A. A commission establishes rates to recover the utility’s revenue requirement as determined
17 by using an appropriate test year and adjustments.⁶ The revenue requirement is the total

³ *Bluefield Water Works v. Pub. Serv. Comm’n*, 262 U.S. 679 (1923); *Fed. Power Comm’n v. Hope Nat. Gas Co.*, 320 US 591 (1944).

⁴ *Fed. Power Comm’n v. Hope Nat. Gas Co.*, 320 US 591, 602 (1944).

⁵ See PURA § 36.051.

⁶ See PURA § 36.112.

cost (including the utility's opportunity to earn a fair rate of return) necessary to provide safe and reliable service to customers. The revenue requirement formula is:

$$\text{Revenue requirement} = E + r(RB)^7$$

Where:

$$E = \text{Expenses} = O + D + T$$

- O = operating expenses, including wages and salaries, administrative expenses, taxes other than income taxes, fuel costs, and various maintenance expenses;
- D = annual depreciation expenses;
- T = income taxes (state and federal);

r = rate of return (return on bonds, preferred stock, and common stock [equity]);

$$RB = \text{Rate base} = v - d$$

- v = (1) plant In-Service costs plus (2) Working capital (cash working capital + materials and supplies); and
- d = accumulated depreciation, accumulated deferred income taxes, and other rate base items.

The result of this calculation, the Revenue Requirement, is the amount that a utility needs to collect from customers to cover its costs and provide a reasonable return to its investors.⁸ A class cost of service study then determines the portion of the Revenue Requirement to be recovered from each customer class, so each customer class pays its proportional share of the overall costs of providing service.⁹ Once the costs have been assigned to each class, the individual rate elements for each customer rate class are

⁷ See TAC § 25.231

⁸ *Id.*

⁹ *Id.*

1 determined with the goal of collecting each class's share of the cost of providing service
2 from the rates charged to the customers within that rate class. It is incumbent on a
3 commission, when determining what is a just and reasonable rate, to consider only
4 evidentiary facts, calculations, and reasonable adjustments to reflect the actual costs of
5 providing service when rates go into effect. Each adjustment should also account for any
6 attendant impacts. As an example: making an adjustment to add Plant in Service would
7 increase rate base for the plant addition, reduce rate base for the associated accumulated
8 depreciation and Accumulated Deferred Income Tax ("ADIT"), and increase expenses for
9 the depreciation expense and property tax.

10 IV. SUMMARY OF FINDINGS AND RECOMMENDATIONS

11 **Q. PLEASE BRIEFLY DESCRIBE CEHE'S APPLICATION UPON WHICH YOU**
12 **ARE PROVIDING ANALYSIS AND RECOMMENDATIONS AS IT RELATES**
13 **TO THE COMPANY'S REVENUE REQUIREMENT.**

14 A. CEHE filed its Application with the Commission on March 6, 2024. In this Application
15 the Company requested to increase customer base rates to recover approximately
16 \$17 million for service to all retail customers, excluding Transmission Cost Recovery
17 Factor ("TCRF") and rate case expenses, as well as an increase of approximately
18 \$43 million for wholesale transmission service.¹⁰ The Company's proposal, if accepted by
19 the Commission, would result in an overall rate increase for a residential customer using

¹⁰ Application of CenterPoint Energy Houston Electric, LLC for Authority to Change Rates at 20 (Mar. 6, 2024). (Application.).

1 1,000 kilowatt-hours (“kWh”) per month of approximately \$1.25 per month.¹¹ A retail
2 customer with a plan that charges \$17.67 cents/kWh would see their rate go to \$17.79 cents
3 per kWh, or a 0.71% increase in their total bill.¹² The Company’s revenue requirement
4 calculations are based upon a 12-month historic test year ending December 31, 2023.¹³
5 The Company’s Application requests \$3,772,500,409 in total adjusted annual revenue
6 requirement.¹⁴

7 On May 22, 2024, the Company filed an update to its original Application called
8 the Errata 2 filing. In the Errata 2 filing, the Company updated the base rate increase to
9 approximately \$15 million for service to all retail customers excluding TCRF.¹⁵ This was
10 a reduction of approximately \$2 million from the previously requested \$17 million
11 increase. Updating the base rate increase in the Errata 2 filing changed the overall rate
12 impact for residential customers using 1,000 kwh per month to approximately \$1.17 per
13 month, or a 0.66% increase.¹⁶ The Errata 2 filing requested a total adjusted annual revenue
14 requirement of \$3,769,635,095.¹⁷

15 On June 14, 2024, the Company filed an update to its Errata 2 filing, called the
16 Errata 3 filing. In the Errata 3 filing, the Company is still requesting approximately
17 \$15 million of a base rate increase for service to all retail customers excluding TCRF.¹⁸

¹¹ *Id.*

¹² *Id.*

¹³ Application at 25.

¹⁴ Direct Testimony of Kristie L. Colvin, Exhibit KLC-07 (Mar. 6, 2024). (Colvin Direct).

¹⁵ CenterPoint Energy Houston Electric, LLC’s Errata 2 Filing (May 22, 2024). (Errata 2 Filing).

¹⁶ Errata 2 Filing at 6.

¹⁷ Errata 2 Filing at 18.

¹⁸ CenterPoint Energy Houston Electric, LLC’s Errata 3 filing (June 14, 2024). (Errata 3 Filing).

1 However, this update increased the impact for residential customers using 1,000 kwh per
2 month to approximately \$1.21 per month, or a 0.69 % increase.¹⁹ The Errata 3 Filing
3 requested a total adjusted annual revenue requirement of \$3,768,280,038.²⁰

4 **Q. DOES OPUC SUPPORT THE REVENUE REQUIREMENT PROPOSED BY THE**
5 **COMPANY IN ITS APPLICATION?**

6 A. No. OPUC is recommending adjustments to the Company's revenue requirement
7 calculations resulting in a new total adjusted annual revenue requirement of
8 ~~\$3,699,706,750~~ \$3,698,885,062 as shown in Attachment KJC – 3 OPUC RFP Schedules
9 Errata 1, Schedule I-A-I, Line No. 17.

10 **Q. HOW DOES YOUR RECOMMENDATION DIFFER FROM THE COMPANY'S?**

11 A. If accepted by the Commission, the recommendations in my testimony would result in a
12 total adjusted revenue requirement that is approximately \$70 million lower than the
13 Company's recommended total adjusted annual revenue requirement in the Errata 23 filing.
14 The individual adjustments I made to the Company's revenue requirement calculation to
15 arrive at my proposed reduction to the Company's revenue requirement are explained later
16 in my testimony and can be found in my revenue requirement workpapers.

¹⁹ *Id.* at 6.

²⁰ *Id.* at 18.

1 **V. OPUC REVENUE REQUIREMENT STUDY**

2 **Q. PLEASE SUMMARIZE THE IMPACTS OF THE OPUC REVENUE**
3 **REQUIREMENT STUDY ON THE COMPANY’S REQUESTED REVENUE**
4 **REQUIREMENT.**

5 A. I am recommending adjustments to the Company’s requested costs in:

6 a. Rate Base:

- 7 ○ Total Plant
8 ○ Other Rate Base

9 b. Expenses:

- 10 ○ Distribution Expenses
11 ○ Transmission Expenses
12 ○ Customer Service Expenses
13 ○ Administrative and General (“A&G”) Expenses
14 ○ Depreciation Expense

15 c. Flow Through Impacts:

- 16 ○ Depreciation Expense
17 ○ Federal Income Taxes

18 The impacts of my recommendations on the Company’s requested revenue
19 requirement are summarized in Table KJC-1 Errata 1.

**Table KJC-1 Errata 1
OPUC's Summary of Recommended Changes (in 000's)**

	Company's Errata 2 3	OPUC's Recommendation	Variance
Rate Base			
Total Plant	\$17,795,166	\$17,614,267	(\$180,899)
Accumulated Depreciation	(\$4,404,443)	(\$4,404,443)	\$-
Other Rate Base Items	(\$1,284,870) (\$1,298,765)	(\$1,363,149) (\$1,363,926)	(\$78,279) (\$65,160)
Total Rate Base	\$12,105,853 \$12,091,958	\$11,846,675 \$11,845,898	(\$259,178) (\$246,060)
Return on Rate Base	\$851,238 \$850,261	\$833,013 \$832,959	(\$18,224) (\$17,302)
Expenses			
Operating & Maintenance Expenses	\$1,946,446 \$1,946,241	\$1,902,357 \$1,901,733	(\$44,089) (\$44,507)
Depreciation and Amortization	\$583,162	\$583,162 \$578,631	(\$4,397) (\$4,531)
Taxes Other Than Federal Income Tax	\$329,581	\$329,581	\$-
Federal Income Tax	\$132,484 \$132,312	\$129,267 \$129,257	(\$3,217) (\$3,054)
Total Expenses	\$2,991,674 \$2,991,296	\$2,939,970 \$2,939,203	(\$51,704) (\$52,093)
Other Revenues	\$73,277	\$73,277	\$-
Total Adjusted Revenue Requirement	\$3,769,635 \$3,768,280	\$3,699,707 \$3,698,885	(\$69,928) (\$69,395)

1

2

A. Rate Base Adjustments

3

Q. PLEASE SUMMARIZE THE ADJUSTMENTS THAT OPUC MADE TO THE COMPANY'S RATE BASE CALCULATION.

4

5

A. OPUC recommends adjustments to various components of the rate base calculations as a result of Request for Information ("RFT") responses received from the Company. These adjustments impact the calculations of Total Plant and Other Rate Base Items.

6

7

8

Q. PLEASE DESCRIBE OPUC'S RECOMMENDED CHANGES TO TOTAL PLANT.

1 A. I have three recommended changes to the Company's proposed Total Plant, resulting in a
2 reduction of \$180,889,161. These adjustments include:

- 3 • Adjustment for the over-capitalization of Materials and Supplies ("M&S")
4 Overhead ("OH") for a reduction of approximately \$17.6 million;
- 5 • Adjustment to recognize the removal of assets for costs that are currently sitting in
6 Retirement Work in Progress ("RWIP") for a reduction of approximately
7 \$152 million; and
- 8 • Adjustment to increase the capitalization of transportation expenses for an increase
9 of approximately \$7.7 million.

10 **Q. PLEASE EXPLAIN THE ADJUSTMENT FOR THE OVER-CAPITALIZATION**
11 **OF M&S OH.**

12 A. As shown in Attachment KJC-4 Rate Base Adjustment xmfr PIS adj, the
13 over-capitalization of M&S OH results in approximately \$17.6 million of additional costs
14 being moved to Electric Plant in Service ("EPIS") than there should have been. In her
15 direct testimony, Kristie L. Colvin highlights a change that was made to the M&S to move
16 the line transformers and meters to EPIS in December 2023. This movement occurred to
17 properly reflect the capitalization of line transformers and meters in accordance with the
18 Federal Energy Regulatory Commission ("FERC") Uniform System of Accounts
19 ("USOA").²¹ As a result of the transfer from M&S to EPIS, the balance of FERC Account
20 163 (undistributed M&S expense) had a swing of \$18,977,084 from November to

²¹ Colvin Direct at 36:18-22.

1 December 2023 and resulted in a year-end credit balance in the account of \$18,849,562.²²

2 When the Company was asked for detailed support of the movement of line transformers
3 and the associated M&S OH rate that was applied to the movement to EPIS, the Company
4 provided a total line transformer value of \$94,668,415 and an M&S OH rate of 18.57%.²³

5 To calculate the over-capitalization impact of FERC Account 163, the \$94,668,415 was
6 multiplied by the 18.57%, resulting in \$17,579,925 of excess costs from FERC Account
7 163 being moved to EPIS.

8 FERC Account 163 holds the Company's costs incurred in the ordinary course of
9 business for staffing and operating inventory warehouses. These costs are accumulated
10 and are utilized to determine the OH rates that are charged to projects that incur costs for
11 materials and supplies. The Company states that the M&S OH rates are adjusted at least
12 quarterly and that any OH residual will reside in the account until it is offset with future
13 residuals.²⁴ A credit balance in Account 163 of approximately \$18.8 million will take some
14 time to roll off as the average month-end balance from December 2022 through November
15 2023 is less than \$2 million.²⁵ The time that it takes for this credit balance to roll off will
16 provide benefit to future projects as the OH rate will either be zero until the account balance
17 grows above zero dollars or could potentially be a credit if the Company updates the OH
18 rate to include this large credit. The projects that are included in this case for recovery

²² CenterPoint Energy Houston Electric, LLC's Response to the Office of Public Utility Counsel First Requests for Information, Question No. OPUC 1-01 (May 8, 2024).

²³ CenterPoint Energy Houston Electric, LLC's Response to the Office of Public Utility Counsel Fourth Requests for Information, Question No. OPUC 4-01 (Jun. 5, 2024).

²⁴ CenterPoint Energy Houston Electric, LLC's Response to the Office of Public Utility Counsel First Requests for Information, Question No. OPUC 1-02 (May 8, 2024).

²⁵ Application at 3122, Schedule II-B-8, Line Nos. 27-38.

1 should be the projects that are adjusted to bring this account balance back within a
2 reasonable range. While Account 163 and plant in service are both components of rate
3 base, a change to the plant in service accounts will have further impacts in the calculation
4 of the revenue requirement, primarily through a depreciation expense adjustment. Due to
5 the impact to the revenue requirement in this case, primarily through depreciation, I
6 recommend an adjustment to EPIS account 36801 in the amount of \$17,579,925.

7 **Q. PLEASE EXPLAIN THE ADJUSTMENT FOR THE REMOVAL OF ASSET**
8 **COSTS DUE TO RWIP.**

9 A. In the Company's application, it included \$152,000,023 of RWIP in the overall calculation
10 of accumulated depreciation, ultimately increasing the requested net plant. The inclusion
11 of the \$152 million of RWIP in the total accumulated depreciation in the Application
12 increases the requested return of the Company by approximately \$10.7 million.²⁶
13 However, RWIP is used to accumulate costs of projects that are currently in the process of
14 being retired and will no longer be used and useful for customers. Therefore, if the balance
15 of RWIP is going to be included in the calculation of claimed rate base in this case, a
16 corresponding adjustment should be made to EPIS to remove them from the cost of service.
17 The RWIP adjustment to EPIS will have a flow through impact to the depreciation expense
18 included in the revenue requirement.

19 To determine the FERC accounts used to offset the RWIP balance, an RFI was
20 issued to the Company to request details supporting the RWIP value of \$152 million.²⁷

²⁶ $(\$15,000,023 \times 7.03\%) = \$10,685,602$.

²⁷ CenterPoint Energy Houston Electric, LLC's Response to the Office of Public Utility Counsel First Requests for Information, Question No. OPUC 1-07 (May 8, 2024).

1 After analyzing the data, I recommend the adjustments shown in Attachment KJC-3 OPUC
2 RFP Schedules as summarized below:

Table KJC-2
OPUC's Changes to EPIS for RWIP

FERC Account	Adjustment Amount
35401 – Transm. Towers and Fixtures	\$123,916,653 ²⁸
36201 – Dist. Station Equipment	\$24,210,354 ²⁹
36401 – Dist. Poles, Towers and Fixtures	\$18,954,448 ³⁰
36701 – Dist. UG Conductors and Devices	\$1,637,745 ³¹
37001 – Dist. Meters	\$55,842 ³²
37301 – Dist. Lights	\$317,555 ³³
39201 – Gnrl. Transportation Equip.	(\$759,991) ³⁴
39701 – Communication Equip.	\$2,637,894 ³⁵
Total Adjustment	\$170,970,501

3
4 The total recommended adjustment to EPIS for RWIP is higher than the new
5 balance in the account due to the amount of salvage value included in the account. The total
6 salvage value included in RWIP balance is \$18,970,477. As the salvage value is not
7 provided in more detail, a recommended adjustment to EPIS cannot be made, and instead

²⁸ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 15.

²⁹ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 28.

³⁰ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 29.

³¹ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 32.

³² Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 35.

³³ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 38.

³⁴ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-2, Line No. 7.

³⁵ Workpaper KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-3, Line No. 2.

1 is remaining in the RWIP account and included in the overall value of accumulated
2 depreciation.

3 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO INCREASE THE**
4 **CAPITALIZATION OF TRANSPORTATION EXPENSES.**

5 A. According to the FERC USOA, transportation costs should be included in the original cost
6 of plant if the cost is incurred to transport employees, M&S, tools, purchased equipment,
7 and other work equipment to and from points of construction.³⁶ In the Company's
8 application, they have included 94% of the transportation expenses in Operations and
9 Maintenance ("O&M") and only 6% to clearing accounts to be included in the Company's
10 assets.³⁷ However, the Company has capitalized approximately 54% of its direct employee
11 wages.³⁸ As the transportation costs should be included in the original cost of plant
12 associated with transporting employees and employees are spending approximately 54%
13 of their time completing capital projects, approximately 54% of the transportation costs
14 should be included in capital projects. Therefore, I am recommending an adjustment to
15 increase EPIS in the value of \$7,651,265 and a corresponding reduction to O&M expense.
16 To determine the EPIS accounts to increase for the capitalization of transportation
17 expenses, I utilized the same allocation percentage by FERC account that the Company
18 included in its determination of total transportation expenses. The increase to EPIS by
19 FERC account from my recommended adjustment is as follows:

³⁶ 7 Code of Federal Regulations ("C.F.R.") § 1767.16(c)(4) (2008).

³⁷ Workpaper KJC-3, OPUC RFP Workpapers D Errata 1, WP OPUC II-D-1, Adj 2.

³⁸ Application at 3319, WP II D-3, Adj 1 (1.0-46.05% = 53.95% capitalized labor).

Table KJC-3
OPUC's Changes to EPIS for Transportation Expense Capitalization

EPIS FERC Account	Adjustment Amount
35401 – Transm. Towers and Fixtures	\$1,501,240 ³⁹
36201 – Dist. Station Equipment	\$5,259,792 ⁴⁰
39801 – Miscellaneous Equipment	\$890,233 ⁴¹
Total Adjustment	\$7,651,265

Q. PLEASE DESCRIBE OPUC'S RECOMMENDED CHANGES TO OTHER RATE BASE ITEMS.

A. I have five six recommended changes to the Company's proposed Other Rate Base Items, resulting in a reduction to rate base of ~~\$78.279 million~~ \$65.160 million. These adjustments include:

- Adjustment to M&S to reduce the monthly inventory balances for the values that should have been capitalized for line transformers, resulting in a reduction of approximately \$37.2 million;
- Adjustment to FERC Account 163 for the line transformer adjustment discussed in the Total Plant section, resulting in an increase of approximately \$1.4 million;⁴²
- Adjustment to Other Taxes in Prepaids to remove the prepayment of one day for Franchise Fees for a reduction of approximately \$4.6 million;⁴³

³⁹ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 15.

⁴⁰ Workpapers KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-1, Line No. 28.

⁴¹ Workpapers KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-2, Line No. 16.

⁴² Workpapers KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-8, Line No. 41.

⁴³ Workpapers KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-10, Line Nos. 28-42.

- Adjustment to Prepay Other in Prepaids to remove various items included in the calculation for a reduction of approximately \$0.9 million;⁴⁴ and
- Removal of the Company's adjustment to the Customer Advances Construction balance for a reduction of approximately \$37.0 million;⁴⁵ and
- Reflect Cash Working Capital flow through impact of other adjustments for a reduction of approximately \$0.7 million.⁴⁶

Q. PLEASE EXPLAIN THE ADJUSTMENT TO M&S FOR THE LINE TRANSFORMER CAPITALIZATION.

A. As discussed earlier in my testimony, in December 2023 the Company moved a balance from M&S to EPIS for the appropriate recognition of line transformers and meters. To ensure an accurate M&S balance was included in rate base, an adjustment of \$37.2 million was made.

In the Company's filing, it attempted to correct this adjustment in the M&S balances for the 13 months included in the rate base calculation for M&S.⁴⁷ Through RFIs issued by OPUC, the Company discovered that an *error* was made in its filing for the calculation of the impact included in this adjustment that should result in an additional rate base reduction of \$13.9 million.⁴⁸ This adjustment was reflected in the Company's

⁴⁴ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-10, Line Nos. 49-63.

⁴⁵ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-11, Line No. 8.

⁴⁶ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B, Line No. 18.

⁴⁷ M&S are included in rate base with a 13-month average balance for the months of December 2022 through December 2023.

⁴⁸ CenterPoint Energy Houston Electric, LLC's Response to the Office of Public Utility Counsel Fourth Requests for Information, Question No. OPUC 4-01 (Jun. 5, 2024).

1 Errata 3 Filing.⁴⁹ However, the attachment provided by the Company supporting this
2 response shows that the Company had a total of approximately \$94.7 million of line
3 transformers that were moved from M&S to EPIS.⁵⁰ When I compared the \$94.7 million
4 to the updated monthly adjustments provided by the Company, the monthly adjustments
5 never reached the \$94.7 million. In fact, the monthly average adjustment for the 13 months
6 was only \$64.2 million. To ensure that the full impact of the line transformers was removed
7 from the M&S calculation for rate base, I changed the adjustment value each month to
8 equal the approximately \$94.7 million amount for the months of December 2022 through
9 November 2023. December 2023 did not require an adjustment as that is the month in
10 which the Company moved the balances to EPIS, and the ending balance was already
11 impacted by the movement of the line transformers. The end result of this change is a
12 decrease in the 13-month average balance of M&S of approximately \$37.0 million.

13 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO FERC ACCOUNT 163 FOR THE**
14 **PREVIOUSLY DISCUSSED EPIS ADJUSTMENT.**

15 A. As discussed earlier in my testimony, the Company overcapitalized the value that was
16 moved from Account 163 to EPIS. This left Account 163 with a credit balance of
17 approximately \$18.8 million. As the over capitalization impacts the calculation of
18 depreciation expense and the overall revenue requirement, a corresponding adjustment of
19 the EPIS impact needs to be made to Account 163, which would result in an increase to
20 rate base of approximately \$1.4 million. Account 163 is included in rate base at a

⁴⁹ Errata 3 Filing at 40.

⁵⁰ Attachment KJC – 4, Rate Base Adjustment xmr PIS Adj.

1 13-month average, so the recommended adjustment to EPIS and Account 163 result in
2 different overall impacts to the claimed rate base. The adjustment results in an increase to
3 claimed rate base of \$1,352,302.

4 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO OTHER TAXES THAT ARE**
5 **INCLUDED IN PREPAIDS.**

6 A. In its filing, the Company included a balance for other taxes in the prepaid section of
7 approximately \$4.6 million as an increase to its claimed rate base. The values included in
8 other taxes are for the payment of monthly franchise fees paid by the Company. The
9 Company stated that the franchise fees are due on the first of the month, and when the first
10 falls on a weekend or holiday, the franchise fees are paid before the due date, resulting in
11 a prepayment.⁵¹ When the Company was asked about the appropriateness of including the
12 prepayment of franchise fees in the calculation of prepaids in claimed rate base, the
13 Company stated that the Rate Filing Package (“RFP”) General Instructions allow for
14 prepaids to be included in rate base utilizing a 13-month average balance for the test year.⁵²
15 However, as the franchise fees are paid by customers, it is inappropriate for the prepayment
16 of franchise fees to be included in the calculation of claimed rate base. Therefore, I
17 recommend that the values included in the calculation of prepaids not include the
18 prepayment of franchise fees. The removal of franchise fees from the calculation of
19 prepayments results in a rate base reduction of approximately \$4.6 million.⁵³

⁵¹ CenterPoint Energy Houston Electric, LLC’s Response to Gulf Coast Coalition of Cities Second Requests for Information, Question No. GCCC 02-17 (Apr. 15, 2024).

⁵² CenterPoint Energy Houston Electric, LLC’s Response to the Office of Public Utility Counsel Fourth Requests for Information, Question No. OPUC 4-03 (Jun. 5, 2024).

⁵³ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1, WP II-B-10, Line Nos. 28-42.

1 **Q. PLEASE EXPLAIN THE ADJUSTMENT TO PREPAY OTHER THAT IS**
2 **INCLUDED IN PREPAIDS.**

3 A. In its filing, the Company included a balance for Prepay Other in the prepaid calculation
4 of claimed rate base of approximately \$3.5 million.⁵⁴ The Prepay Other balance includes
5 various prepayments that the Company records and amortizes out on a monthly basis.
6 However, some of those prepaids are for membership dues, leases, or prepayments that
7 only last for one or two months or are associated with a capital project that will eventually
8 be included in customer rates. I am recommending that these prepayments be removed
9 from the calculation as the Company should not be allowed to earn a return on these types
10 of prepaids as they will either be included in rate base in the future or are associated with
11 membership dues. The prepayments I removed from the calculation are for the
12 prepayments of Edison Electric Institute (“EEI”) dues, Itron, Ardmoire Lease, Harborside
13 Lease, Little York Lease, and Oracle.⁵⁵ When these prepayments are removed from the
14 calculation, the total prepay other balance is reduced by approximately \$0.9 million.⁵⁶

15 **Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO CUSTOMER**
16 **ADVANCES CONSTRUCTION.**

17 A. In its filing, the Company removed the balance of Customer Advances Construction,
18 ultimately increasing rate base by approximately \$37.0 million.⁵⁷ As the account name
19 denotes, these are funds that are advanced by “customers” and are not funds that the

⁵⁴ Application at 3126, WP II-B-10, Line Nos. 49-63.

⁵⁵ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1 WP II-B-9b.

⁵⁶ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1 WP II-B-10, Line Nos. 49-63.

⁵⁷ Application at 3127, WP II-B-11, Adj 1, Line No. 4.

1 Company needs to raise equity for or finance. Therefore, these “customer” funds should
2 be included as a reduction to rate base, and the Company should not be allowed to
3 effectively earn a return on these funds. I recommend that the proposed adjustment by the
4 Company be removed, reducing claimed rate base by approximately \$37.0 million.⁵⁸

5 **B. Expense Adjustments**

6 **Q. PLEASE SUMMARIZE THE ADJUSTMENTS THAT OPUC MADE TO THE**
7 **COMPANY’S REQUESTED RECOVERY OF EXPENSES.**

8 A. OPUC recommends various adjustments to the Company’s requested expense recovery,
9 resulting in an expense reduction of approximately \$44.8 million. These adjustments
10 impact the calculation of total expenses for the distribution function, transmission function,
11 Customer Service, and A&G expenses. In total, OPUC is recommending seven expense
12 adjustments to the Company’s revenue requirement. The seven adjustments are:

- 13 • A corresponding adjustment to O&M for the capitalization of transportation costs
14 discussed earlier for an expense reduction of approximately \$7.7 million;⁵⁹
- 15 • Removal of a portion of investor relation expenses for an expense reduction of
16 approximately \$0.5 million;⁶⁰
- 17 • Removal of stock compensation for the Board of Directors (“BOD”) for an expense
18 reduction of approximately \$0.7 million.;

⁵⁸ Workpapers, KJC-1 OPUC RFP Workpapers B Errata 1 WP II-B-11, Line No. 4.

⁵⁹ OPUC WP II-D-1, Adj 2.

⁶⁰ Attachment KJC-5, Investor Relations adjustment.

- Removal of severance pay in the test year for leadership positions that have been removed for an expense reduction of approximately \$1.2 million;
- Removal of Long-Term Incentive (“LTI”) expenses associated with financial metrics for an expense reduction of approximately \$6.9 million;
- An adjustment of vegetation management expenses to a 5-year average expense for an expense reduction of approximately \$12.1 million; and
- An adjustment for the Company’s requested level of property loss funding for an expense reduction of approximately \$9.4 million.

The recommended adjustments impact various expense accounts totaling an expense reduction of approximately \$44.8 million. The impact by expense category is summarized as follows:

Table KJC-4 Errata 1
OPUC's Summary of Expense Adjustments by FERC Account

O&M Expenses	Company's Errata 2 3	OPUC's Recommendation	Variance
Transmission Exp. (560–573)	\$1,458,934,154 \$1,458,768,625	\$1,450,522,889 \$1,4549,899,459	(\$8,411,265) (\$8,869,166)
Distribution Exp. (581–590)	\$225,504,305	\$209,005,148	(\$16,499,157)
Customer Svc. (902–910)	\$20,709,440	\$20,528,572	(\$180,868)
Sales Exp.	\$-	\$-	\$-
A&G Exp. (920–935)	\$241,298,250 \$241,258,250	\$221,632,084 \$222,300,084	(\$19,666,166) (\$18,958,166)
Total O&M Expenses	\$1,946,446,149 \$1,946,240,620	\$1,901,688,693 \$1,901,733,263	(\$44,757,456) (\$44,507,357)

Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO TRANSPORTATION EXPENSES.

1 A. As previously discussed, the FERC USOA states that transportation costs should be
2 included in the original cost of plant if the cost is incurred to transport employees, M&S,
3 tools, purchased equipment, and other work equipment to and from points of construction.
4 As an adjustment was made to EPIS as part of claimed rate base, this adjustment is the
5 corresponding expense adjustment. This adjustment reduces transportation expenses by
6 approximately \$7.7 million, as shown in Table KJC-3. The impact by FERC account is
7 shown in Workpapers KJC-3 OPUC RFP Workpapers D Errata 1, WP II-D-1 Adj 2.

8 **Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO REMOVE A**
9 **PORTION OF INVESTOR RELATION EXPENSES.**

10 A. In the Company's Application, it has requested recovery of approximately \$1.0 million of
11 expenses associated with the Investor Relations ("IR") function. The primary role of the
12 IR function is to increase and sustain investor and stakeholder confidence in the Company.
13 If the IR function is executed properly, they assist in sustaining or growing the stock price
14 of the Company. As the IR function focuses primarily on the Company's external
15 stakeholders, a portion of its associated expenses should be borne by Shareholders. I
16 recommend a reduction of the amount of IR expenses included in the revenue requirement
17 equal to the requested equity portion of the Company's capital structure. The Company
18 has requested an equity percentage of 44.9% in its capital structure; therefore, I recommend
19 a 44.9% reduction to the expenses associated with the IR function. This adjustment results
20 in an expense reduction of \$461,686 to FERC Account 930.2.⁶¹

⁶¹ Attachment KJC – 5, Investor Relations Adjustment.

1 **Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO REMOVE THE**
2 **STOCK COMPENSATION OF THE BOD.**

3 A. In the Company's Application, it has requested recovery of \$731,185 of expenses
4 associated with stock compensation for the board of directors ("BOD").⁶² As stock
5 compensation is focused on the financial goals of the Company and not focused on the safe
6 and reliable delivery of electricity service to customers or customer satisfaction, this
7 expense should be borne by the Shareholders of the Company. As such, I recommend an
8 expense reduction of approximately \$0.7 million to FERC Account 930.2.

9 **Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO SEVERANCE**
10 **PAY EXPENSES.**

11 A. Two positions, Executive Vice President – Utility Operations and Executive Vice President
12 – Customer Transformation and Business Services, were separated from the Company as
13 of January 3, 2023, and resulted in severance pay expenses being recorded in the test year
14 revenue requirement of the Company.⁶³ As the severance pay expense is a nonrecurring
15 expense for the Company, the associated severance pay expense should be removed from
16 the revenue requirement.⁶⁴ The severance pay for these two positions resulted in
17 approximately \$1.2 million of expenses to be included in the revenue requirement. I

⁶² CenterPoint Energy Houston Electric, LLC's Response to Houston Coalition of Cities' First Requests for Information, Question No. HCC 1-03 (Apr. 4, 2024).

⁶³ CenterPoint Energy Houston Electric, LLC's Response to Houston Coalition of Cities' First Requests for Information, Question No. HCC 1-08 (Apr. 4, 2024); CenterPoint Energy Houston Electric, LLC's Response to Houston Coalition of Cities' First Requests for Information, Revised RFI HCC-RFI01-09R (May 10, 2024).

⁶⁴ See, 16 TAC § 25.231.

1 recommend an expense reduction of \$1,242,972 to FERC Account 930.2 for this
2 nonrecurring expense.

3 **Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO LTI EXPENSES**
4 **ASSOCIATED WITH FINANCIAL METRICS.**

5 A. Similar to the stock compensation of the BOD, the long term incentive (“LTI”) expenses
6 associated with financial metrics are focused on the financial goals of the Company and
7 are for the benefit of the shareholders of CenterPoint Inc.⁶⁵ These financial goals do not
8 focus on the safety and reliability delivery of electricity service to customers or customer
9 satisfaction; as such, this expense should be borne by the Shareholders of the Company.
10 In this case, the Company has requested expense recovery of \$6,938,907 for LTI expenses
11 associated with financial metrics.⁶⁶ Therefore, I recommend an expense reduction of
12 approximately \$6.9 million to FERC Account 930.2.

13 **Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO VEGETATION**
14 **MANAGEMENT EXPENSES.**

15 A. In its Application, the Company requests recovery of \$56,010,379 in vegetation
16 management expenses. An attachment that the Company provided as part of an RFI
17 response shows that in 2023 CEHE spent \$13,621,650 more on vegetation management

⁶⁵ See, PURA § 36.067 (explaining that the presumption of reasonableness does not apply to “pension, or other postemployment benefits or incentive compensation for an office of an electric utility related to attaining financial metrics or metrics adverse to customers’ interests as determined by the Commission.”).

⁶⁶ CenterPoint Energy Houston Electric, LLC’s Response to Houston Coalition of Cities’ Second Requests for Information and First Requests for Production, (Excluding Questions HCC-RFI02-06, 02-08, 02-10, 02-11, 02-13, 02-15 and 02-16), Question No. HCC 2-05 (Requesting \$6,789,877) (Apr. 4, 2024); CenterPoint Energy Houston Electric, LLC’s Response to Houston Coalition of Cities’ Second Requests for Information and First Requests for Production, Questions HCC-RFI02-06, 02-08, 02-10, 02-11, 02-13, and 02-15, Question No. HCC 2-08 (Requesting \$58,727 + \$90,303) (Apr. 8, 2024).

1 than it did in 2022, and \$12,059,794 more than it did on average over the last 5 years.⁶⁷ In
2 his direct testimony, Randal M. Pryor discusses CEHE's increases in vegetation
3 management expenses over the last base rate proceeding. Mr. Pryor provides reasons of
4 increased contractor costs and optimal conditions for vegetation growth along with periods
5 of stress to vegetation due to extreme weather conditions from 2019 to 2023.⁶⁸ However,
6 Mr. Pryor does not provide any support as to why the test year vegetation management
7 expenses resulted in such an increase over the last 5 years, which is the period after the last
8 base rate proceeding. It appears that the Company has overloaded its test year with
9 vegetation management expenses to increase the recovery of said expenses; however, the
10 Company has repeatedly included vegetation management expenses in the deferral and
11 recovery of storm expenses. If the Company were to get recovery of the requested
12 vegetation management expenses, it could result in excess recovery of vegetation
13 management expenses in future years. As such, I recommend an adjustment to the
14 vegetation management expenses in the revenue requirement to be an average of the last
15 5 years of expenses, which is \$43,950,585.⁶⁹ This recommendation results in an expense
16 reduction of approximately \$12.1 million. The \$12.1 million adjustment will impact three
17 FERC accounts. The adjustment by FERC account is as follows:

⁶⁷ CenterPoint Energy Houston Electric, LLC's Responses to Texas Coast Utilities Coalition's Second Requests for Information, Attachment TCUC-RFI02-22 (Apr. 19, 2024).

⁶⁸ Direct Testimony of Randal M. Pryor at 38:1-9 (Mar. 6, 2024).

⁶⁹ Attachment KJC – 6, Vegetation Management Adjustment.

Table KJC-5
OPUC's Vegetation Management Adjustment

	Company's Errata 2	OPUC's Recommendation	Variance
Vegetation Management Expenses			
593 – Dist. OH Lines	\$45,357,306	\$34,377,937	(\$10,979,369)
591 – Dist. Structures	\$1,246,263	\$986,266	(\$259,997)
571 – Transm. OH Lines	\$9,406,811	\$8,586,382	(\$820,429)
Total Vegetation Management Expenses	\$56,010,380	\$43,950,585	(\$12,059,795)

Q. PLEASE EXPLAIN THE RECOMMENDED ADJUSTMENT TO THE COMPANY'S REQUESTED LEVEL OF PROPERTY LOSS FUNDING.

A. In its Application, the Company requests recovery of \$17,486,333 in property loss funding.⁷⁰ This level of funding was supported by the testimony of Gregory S. Wilson.⁷¹ In Mr. Wilson's recommendations, he suggests a \$10.6 million annual accrual for O&M expense that is calculated by using a Monte Carlo simulation run on the loss history of the Company. Mr. Wilson also recommends a target reserve of \$16.7 million on the Company's balance sheet. To support the target reserve value of \$16.7 million, Mr. Wilson calculates a value that would be needed to cover the amount of O&M damage expected to result from a 25-year event with total losses under \$100 million.⁷² In the Company's Errata 2 update, the balance sheet reserve of the Company was currently a reserve deficit of \$41,818,759 recorded in FERC account 182.3,⁷³ and Mr. Wilson suggests building this

⁷⁰ Application at 3209, WP II-D-2, Adj 9, Line No. 6.

⁷¹ Direct Testimony of Gregory S. Wilson at 4:22-5:2 (Mar. 6, 2024).

⁷² *Id.* at 10:7-9.

⁷³ Errata 2 Filing, WP II-B-7, Line No. 5.

1 reserve up to the \$16.7 million target over 5 years. This recommendation results in an
2 expense value of \$11.74 million annually.⁷⁴ However, if the target reserve value of
3 \$16.7 million is intended to cover Company losses as a result of a 25-year storm, it does
4 not seem appropriate to build the reserve over 5 years, especially when the Company is
5 increasing the O&M expense to cover annual damages by approximately \$5.7 million from
6 the current reserve rate included in customer rates. Therefore, I recommend building up
7 the target reserve to \$16.7 million over the 25 years that are used to determine the future
8 loss value. This recommendation changes the annual reserve value to \$2,340,750 annually
9 instead of Mr. Wilson's recommendation of \$11.74 million annually. The \$2,340,750
10 annual value is calculated by adding the current deficit reserve, \$41,818,759,⁷⁵ and the
11 target reserve value, then dividing by 25 years.⁷⁶

12 When calculating the total O&M funding for property loss, the \$2,340,750 is added
13 to Mr. Wilson's recommended annual O&M expense of \$10.6 million, resulting in a total
14 O&M expense of \$12,940,750 to be included in the revenue requirement. The Company's
15 test year included an annual O&M expense of \$4,853,667,⁷⁷ and when compared to the
16 updated O&M expense request, this results in an O&M adjustment of \$8,087,084.⁷⁸ This
17 results in an expense reduction of \$9,399,250 to FERC Account 924 from the Company's
18 requested value in the revenue requirement.⁷⁹

⁷⁴ Errata 2 Filing, WP II-D-2, Adj 9, Line No. 2.

⁷⁵ *Id.*

⁷⁶ $(\$41,818,759 + \$16,700,000) / 25 \approx \$2,340,750$.

⁷⁷ Errata 2 Filing, WP II-D-2, Line No. 5.

⁷⁸ Workpapers, KJC-3 OPUC RFP Workpapers D Errata 1, WP II-D-2 Adj 9, Line No. 7.

⁷⁹ *Id.*

1 **C. Flow Through Impacts**

2 **Q. PLEASE EXPLAIN WHAT IS MEANT BY FLOW THROUGH IMPACTS.**

3 A. As previously discussed, when certain adjustments are made to components of the revenue
4 requirement, there are attendant impacts to other sections of the revenue requirement. The
5 calculation of depreciation expense, cash working capital, and federal income tax is
6 directly impacted by other sections of the revenue requirement. The flow through impacts
7 to the revenue requirement for changes in depreciation expense, cash working capital, and
8 federal income tax expense as a result of all previously discussed adjustments result in a
9 reduction to the overall revenue requirement of approximately ~~\$7.6 million~~ \$8.3 million.

10 **Q. PLEASE EXPLAIN THE FLOW THROUGH IMPACT TO DEPRECIATION**
11 **EXPENSE.**

12 A. The recommended adjustments to EPIS reduce the gross plant value that the annual
13 depreciation expense calculation utilizes. As the EPIS is lower than the Company
14 requested, the annual depreciation expense to be included in the revenue requirement is
15 also lower. The flow through impact results in a lower annual depreciation expense of
16 ~~\$4,397,139~~ \$4,531,144. No recommendations were made to change the Company's
17 requested depreciation rates.

18 **Q. PLEASE EXPLAIN THE FLOW THROUGH IMPACT TO CASH WORKING**
19 **CAPITAL.**

20 A. All previously discussed adjustments have a flow through impact to the calculation of Cash
21 Working Capital. No distinct adjustments were made to the calculation of cash working
22 capital, however, formulas were updated to pull in the correct O&M expenses and return

1 values to determine the updated Cash Working Capital value. The flow through impact
2 and formula corrections results in a lower Cash Working Capital value by the amount of
3 \$742,593.

4 **Q. PLEASE EXPLAIN THE FLOW THROUGH IMPACT TO FEDERAL INCOME**
5 **TAX EXPENSE.**

6 A. All previously discussed adjustments have a flow through impact to the calculation of
7 federal income tax. No distinct adjustments were made to the calculation of federal income
8 taxes, just the flow through impact of the calculation of the Company's net operating
9 income. The flow through impact results in lower federal income taxes in the amount of
10 \$3,217,345 \$3,054,499.

11 **VI. ERCOT WHOLESALE TRANSMISSION COST OF SERVICE**

12 **Q. HOW WERE THE TRANSMISSION COST OF SERVICE ("TCOS") SCHEDULES**
13 **UPDATED FOR SECTION III OF THE RFP?**

14 A. I have updated Section III of the RFP for the transmission adjustments that have been
15 previously discussed. When these updates are included in the TCOS calculation, the
16 recommended TCOS is ~~\$701,972,990~~ \$669,932,750, including ~~\$342,385,287~~
17 \$342,374,568 of return on capital investments. These values are shown in
18 Attachment KJC-3 OPUC RFP Schedules Errata 1, Page 294, Schedule III-A-1.

19 **VII. INFLATION REDUCTION ACT RIDER**

20 **Q. PLEASE SUMMARIZE THE INFLATION REDUCTION ACT.**

1 A. The primary purpose of the Inflation Reduction Act (“IRA”) was to fight inflation through
2 deficit reductions and to advance climate initiatives. To encourage investments in clean
3 energy and renewable investments, the IRA restored and extended renewable electricity
4 production tax credits and clean energy investment tax credits. It also creates new tax
5 credits designed to incentivize investment in renewable energy. However, to pay for the
6 tax credits, the IRA imposes a new 15% corporate alternative minimum tax (“CAMT”).

7 **Q. PLEASE EXPLAIN HOW THE CAMT IS DETERMINED FOR A COMPANY.**

8 A. The CAMT due is equal to 15% of an entity’s adjusted financial statement income
9 (“AFSI”). AFSI is equal to the taxpayer’s book income or loss prepared in accordance
10 with Generally Accepted Accounting Principles (“GAAP”), with certain limited
11 adjustments, including tax depreciation in lieu of book depreciation.

12 **Q. HOW IS THE CAMT BEING IMPLEMENTED?**

13 A. Companies will now pay a tax equal to the greater of 15% of their AFSI or their regular
14 federal tax liability. However, the CAMT does not ultimately increase a company’s federal
15 income tax expense. The CAMT shifts income taxes that otherwise would be deferred on
16 the balance sheet to be a current payment, ultimately impacting the cash flow metrics of a
17 company.

18 **Q. WHEN DOES THE COMPANY ANTICIPATE BEING SUBJECT TO PAYING**
19 **THE CAMT?**

20 A. The Company is currently subject to the calculation of CAMT; however, they have not yet
21 had to pay a CAMT as the consolidated income tax return for CenterPoint Inc. is expected

1 to pay regular income tax in excess of the CAMT for the 2023 tax year.⁸⁰ CenterPoint Inc.
2 does anticipate paying CAMT starting with the 2024 tax year and moving forward.

3 **Q. ARE CAMT PAYMENTS CREDITABLE AGAINST FUTURE FEDERAL**
4 **INCOME TAXES?**

5 A. Yes. The payment of CAMT generates a carryforward that can be credited against future
6 federal income tax liabilities in the event that the regular federal income tax liability
7 exceeds the CAMT liability. These credits can be carried forward indefinitely.

8 **Q. HAS FINAL GUIDANCE BEEN ISSUED REGARDING CAMT?**

9 A. No, it has not. Interim guidance has been issued by the Internal Revenue Service (“IRS”)
10 that provides taxpayers with guidance regarding the time-sensitive issues in the immediate
11 application of the CAMT. The issuance of proposed regulations is still forthcoming in
12 response to comments submitted upon request by the Treasury Department and the IRS.⁸¹

13 **Q. WHAT IMPACTS DOES THE COMPANY ANTICIPATE TO ITS BUSINESS AS**
14 **A RESULT OF THE CAMT?**

15 A. The Company has highlighted the potential of the CAMT to negatively impact the
16 Company’s credit rating and, therefore, its ability to access financial markets and obtain
17 debt at a reasonable cost.⁸² If the Company pays a CAMT, it will no longer be able to defer
18 the payment of taxes to the IRS, and this will, in turn, impact the Company’s overall cash
19 flows.

⁸⁰ Direct Testimony of Jennifer K. Story at 16:13-17:2 (Mar. 6, 2024).

⁸¹ *Id.* at 12:1-17.

⁸² *Id.* at 10:15-22.

1 **Q. WHAT HAS THE COMPANY PROPOSED TO ALLEVIATE THE POTENTIAL**
2 **NEGATIVE IMPACT FROM THE CAMT?**

3 A. The Company has requested approval to establish a tax rider to ensure that the impacts of
4 the IRA are captured on an annual basis. This includes the renewable electricity production
5 tax credits and clean energy investment tax credits, offset by the impact of any CAMT
6 expenses, as a benefit to customers. The Company is proposing a return on the CAMT
7 carryforward balance using the Company's weighted average cost of capital to be
8 determined in this rate case.⁸³

9 **Q. DOES OPUC ACCEPT THE COMPANY'S PROPOSAL FOR THE IRA RIDER**
10 **AND THE TREATMENT OF CAMT?**

11 A. No. A taxpayer is only subject to the alternative minimum tax if it has an average AFSI of
12 \$1.0 billion or more over the most recent three years. CEHE's parent company,
13 CenterPoint Energy, does not normally have an AFSI of \$1.0 billion or more. It appears
14 CenterPoint is only subject to the CAMT due to recent asset sales. A Wall Street Journal
15 article from March 30, 2023 explains the impact on CenterPoint:

16 Electric and natural-gas utility CenterPoint, meanwhile, sold two
17 businesses during the three-year period used to determine the
18 applicability of the minimum tax, from 2020 through 2022. These
19 sales produced substantial book and tax gains—which CenterPoint
20 paid regular corporate income tax on—that would likely subject the

⁸³ *Id.* at 18:15-19:7.

1 company to the minimum tax, CenterPoint said in a March 15
2 comment.⁸⁴

3 As the article suggests, the primary reason that CenterPoint would be subject to
4 paying the CAMT is due to asset sales that happened in other jurisdictions outside of Texas.
5 Furthermore, CEHE's affiliate in Indiana recently agreed to remove their proposal
6 regarding CAMT and file it separately in front of the Indiana Utility Regulatory
7 Commission as a standalone docket to further explore the treatment of CAMT.⁸⁵

8 **Q. WHAT DO YOU RECOMMEND REGARDING THE COMPANY'S REQUESTED**
9 **TRACKING OF CAMT AND THE PROPOSED IRA RIDER?**

10 A. I recommend that the Commission reject the Company's proposal for the tracking of the
11 CAMT as part of this docket. There is no final guidance on the calculation of CAMT yet;
12 CenterPoint's recent sale of assets appears to be a primary driver for the applicability of
13 CAMT payments, which are not driven by activities of CEHE; and CEHE's affiliate in
14 Indiana recently agreed to remove its proposal regarding the future tracking of CAMT
15 effects in a rider. However, the Company should be required to track and defer the benefits
16 of any renewable electricity production tax credits and clean energy investment tax credits
17 to refund to customers in the future.

18 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

⁸⁴ Jennifer Williams-Alvarez, New Corporate Minimum Tax Could Ensnare Some Firms over One-Time Moves, Wall Street Journal (Mar. 30, 2023), <https://www.wsj.com/articles/new-corporate-minimum-tax-could-ensnare-some-firms-over-one-time-moves-260f74df>.

⁸⁵ Indiana Utility Regulatory Commission, Cause No. 45990, Settlement Agreement filed May 21, 2024, Section A, Paragraph 3.

1 A. ~~No. Given that CEHE updated the proposed revenue requirement with its Errata 3 filing~~
2 ~~made three business days before the intervenor testimony was due, and the resulting time~~
3 ~~constraints of incorporating their changes in testimony, I reserve the right to modify my~~
4 ~~testimony to reflect the changes in their Errata 3 filing.~~⁸⁶ Yes it does.

⁸⁶ ~~CenterPoint Energy Houston Electric, LLC's Errata 3 Filing (Jun. 14, 2024).~~

ATTACHMENTS



KYRA J. COYLE

Senior Manager

Ms. Kyra Coyle has over 15 years of experience in the utility, mining, and public accounting sectors and joined NewGen as a Senior Manager in December 2023. Her expertise includes strategic planning, project management, contract negotiations, financial modeling, regulatory affairs, budgeting, forecasting, and accounting.

CONTACT

225 Union Blvd., Ste 450
Lakewood, Colorado 80228
kcoyle@newgenstrategies.net
www.newgenstrategies.net

EDUCATION

Bachelor of Arts, Business
Administration with emphasis in
Accounting, Dakota Wesleyan University

Minor, Computer Applications, Dakota
Wesleyan University

KEY EXPERTISE

Accounting

Budgeting

Contract Negotiations

Financial Modeling

Forecasting

Project Management

Regulatory Affairs

Strategic Planning

PRIOR RELEVANT EXPERIENCE

Black Hills Corporation

Director of Regulatory/Finance – Wyoming, Montana and South Dakota Electric and Natural Gas Utilities

- Provide strategic leadership for all financial and regulatory matters for electric and natural gas utilities.
- Direct the development and filing of rate case applications and other regulatory filings supporting the Company's strategic plan, including new and innovative tariff offerings to incentivize economic development.
- Financial leader executing strategy for long-term success, responsible for \$1.9 billion of rate base. Received approval for a large transmission project (~260 miles).
- Contract negotiations with large, high density, power customers, including cost allocations for generation and transmission.
- Direct, develop, and maintain trusted relationships with regulatory, legislative, and other stakeholders.
- Expert witness for policy and financial matters to regulatory and legislative agencies.

Senior Manager of Finance and Regulatory Electric/Natural Gas Utilities

- Responsible for all forecasting and strategic planning aspects for Gas and Electric utilities and Non-Regulated companies, which requires positive working relationships with cross-functional teams.
- Part of the state-level executive leadership team; participate in operational initiatives – capital deployment, personnel plans, long-term strategic plans, and culture changes.
- Financial leader executing strategy for long-term success.
- Strong partnerships with operations and other matrix teams to execute key strategies.
- Financial modeling of purchase power agreements and strategic capital projects.
- Financial team member in the divestiture of 49.9% interest in a non-regulated entity.
- Lead, develop, and mentor coworkers.

KYRA J. COYLE

Senior Manager

Professional Finance Senior/Principal

- Responsible for budgeting, forecasting, and reporting for power generation assets. This included developing innovative ways to earn on PPAs and maximizing value by working with the operations team to maintain availability and reliability.
- Budget, forecast, and report on capital and O&M spending over \$50M annually.
- The key contact person for generation operations staff; helped educate the operations team on the optimal timing of associated expenditures and investments.
- Monitor and report to third-party owners on capital and O&M.

U.S Bentonite Processing, Inc.

Accounting Manager

- Led and supervised the accounting support staff, delegating duties and reviewing and approving invoices, payments, and other activities. Completed performance reviews and co-supervising the purchasing and logistics roles.
- Prepare and distribute financial statements to the board of directors monthly.
- Responsible for closing, consolidation, and budgeting of three U.S.-based companies.
- As the first point of contact during the annual audit, Ms. Coyle provided all the data needed and any adjustments made after the closing of the last period of the fiscal year.
- Business SME for NetSuite. Responsible for creating a new chart of accounts, departments, and locations for three companies, training all software users, and answering questions.

UTILITY	PROCEEDING	SUBJECT	BEFORE	CLIENT	YEAR
1. Constellation Mystic Power, LLC.	Docket No. ER18-1639-027	Annual Fixed Revenue Requirement, Capital Expense Recovery, and Stipulated Variable Cost Recovery for Mystic 8 & 9 Fuel Security System	Federal Regulatory Commission	Eastern New England Consumer-Owned Systems (ENECOS)	2024
2. Peoples Gas Light and Coke Company	Docket No. 23-0069	Proposed General Increase in Gas Rates and Revisions to Other Terms and Conditions of Service	Illinois Commerce Commission	City of Chicago	2024
3. Southern Indiana Gas and Electric Company DBA CenterPoint Energy Indiana South	Cause No. 45990	Authority to Modify its Rates and Charges for Electric Utility Service Through a Phase-In of Rates...	Indiana Utility Regulatory Commission	SABIC Innovative Plastics Mount Vernon, LLC	2024
4. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-228-EN-23	Certificate of Public Convenience and Necessity to Construct and Operate a New 115 kV Substation, Two New 115 kV Transmission Lines, Modification and Extension of Four 115 kV Transmission Lines, Four New 115 kV Load-Serving Transmission Lines and Related Facilities	Wyoming Public Service Commission	--	2023
5. Black Hills Power, Inc. DBA Black Hills Energy	Docket No. 20002-131-EA-23	Proposed Modification of the Neil Simpson II Generation Facility to a Dual Fuel Source and Request for a Determination Regarding the Need to File for a Certificate of Public Convenience and Necessity	Wyoming Public Service Commission	--	2023
6. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-225-EM-23	Authority to Increase Its Power Cost Adjustment by \$0.00872 per Kilowatt Hour	Wyoming Public Service Commission	--	2023
7. Cheyenne Light, Fuel, and Power Company and Black Hills Power, Inc. DBA Black Hills Energy	Docket No. 20003-223-ET-23	Authority to Establish a Low-Carbon Surcharge Tariff and Rate	Wyoming Public Service Commission	--	2023
					42

UTILITY	PROCEEDING	SUBJECT	BEFORE	CLIENT	YEAR
8. Cheyenne Light, Fuel, and Power Company and Black Hills Power, Inc. DBA Black Hills Energy	Docket No. 20002-127-ET-23	Authority to Establish a Low-Carbon Surcharge Tariff and Rate	Wyoming Public Service Commission	--	2023
9. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-221-EA-23	Establish Intermediate Low-Carbon Portfolio Standards and Requirements	Wyoming Public Service Commission	--	2023
10. Black Hills Power, Inc. DBA Black Hills Energy	Docket No. 20002-126-EA-23	Establish Intermediate Low-Carbon Portfolio Standards and Requirements	Wyoming Public Service Commission	--	2023
11. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-217-EM-23	Authority to Decrease Its Power Cost Adjustment by \$0.03149 per Kilowatt-Hour	Wyoming Public Service Commission	--	2023
12. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-78-GR-23	Authority to Implement a General Rate Increase of \$19,262,412 per Annum and Extend Its Wyoming Integrity Rider	Wyoming Public Service Commission	--	2023
13. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-214-ER-22	A General Rate Increase of \$15,366,026 per Annum and Authority to Revise Its Power Cost Adjustment Mechanism	Wyoming Public Service Commission	--	2022
14. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-213-EM-22	Authority to Increase Its Power Cost Adjustment by \$0.00129 per Kilowatt-Hour	Wyoming Public Service Commission	--	2022
15. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-211-EM-22	Authority to Pass on a Blockchain Interruptible Service Customer Credit Adjustment Rate of \$0.00 per Kilowatt-Hour Effective June 1, 2022	Wyoming Public Service Commission	--	2022
16. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-210-ET-22	Revise the Demand Side Management Surcharge Rate, Effective June 1, 2022	Wyoming Public Service Commission	--	2022

UTILITY	PROCEEDING	SUBJECT	BEFORE	CLIENT	YEAR
17. Cheyenne Light, Fuel, and Power Company and Black Hills Power, Inc. DBA Black Hills Energy	Docket No. 20003-209-EA-22	Establish Intermediate Low-Carbon Energy Portfolio Standards and Requirements	Wyoming Public Service Commission	--	2022
18. Cheyenne Light, Fuel, and Power Company and Black Hills Power, Inc. DBA Black Hills Energy	Docket No. 20002-123-EA-22	Establish Intermediate Low-Carbon Energy Portfolio Standards and Requirements	Wyoming Public Service Commission	--	2022
19. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-208-EA-22	Authority to Increase Its Voluntary Renewable Energy Rider Rate to \$0.47 per Month per 100-KWh Block, Effective April 1, 2022	Wyoming Public Service Commission	--	2022
20. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-206-EN-22	A Certificate of Public Convenience and Necessity to Construct and Operate One New 230 kV Substation, Two Replacement 115 kV Substations, Three 230 kV Transmission Lines, Two 115 kV Transmission Lines and Related Facilities in Converse, Laramie, Goshen and Platte Counties on Wyoming and Scotts Bluff County in Nebraska	Wyoming Public Service Commission	--	2022
21. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-68-GM-22	Authority to Implement Wyoming Integrity Rider Rates of \$0.0231 per Therm for Residential General Service, \$0.0139 per Therm for Small General Service, \$0.0148 per Therm for Medium General Service, \$0.0092 per Therm for Large General Service, and \$0.0285 per Therm for On-System Transportation Service	Wyoming Public Service Commission	--	2022

UTILITY	PROCEEDING	SUBJECT	BEFORE	CLIENT	YEAR
22. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-67-GM-22	Authority to Decrease the Revenue Adjustment Mechanism Rate By \$0.0058 per Therm	Wyoming Public Service Commission	--	2022
23. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-66-GP-22	Authority to Pass on a Gas Cost Rate Decrease of \$0.1155 per Therm	Wyoming Public Service Commission	--	2022
24. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-65-GN-22	Determination of CPCN Requirements Regarding the Relocation of an Existing Transmission Pipeline and Related Facilities	Wyoming Public Service Commission	--	2022
25. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-63-GP-22	Authority to Pass on a Gas Cost Rate Decrease of \$0.0026 per Therm	Wyoming Public Service Commission	--	2022
26. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-60-GM-22	Authority to Increase the Revenue Adjustment Mechanism Rate by \$0.0022 Per Therm	Wyoming Public Service Commission	--	2022
27. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-57-GT-22	Authority to Decrease the Energy Efficiency Surcharge for Residential Customers by \$0.0034 per Therm and Increase It by \$0.0006 per Therm for Non-Residential Customers	Wyoming Public Service Commission	--	2022
28. Black Hills Wyoming Gas, LLC DBA Black Hills Energy	Docket No. 30026-55-GP-22	Authority to Pass on a Wholesale Gas Cost Increase of \$0.0669 per Therm	Wyoming Public Service Commission	--	2022
29. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-205-ET-21	Approval of the 2022-2024 Demand Side Management Program Plan by November 1, 2021, for Implementation on January 1, 2022	Wyoming Public Service Commission	--	2021

UTILITY	PROCEEDING	SUBJECT	BEFORE	CLIENT	YEAR
30. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-203-EM-21	Authority to Pass on a Blockchain Interruptible Service Customer Credit Adjustment Rate Of \$0.00 Per KWh Effective June 1, 2021	Wyoming Public Service Commission	--	2021
31. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-202-EM-21	Authority to Increase Its Power Cost Adjustment by \$0.00246 per Kilowatt-Hour	Wyoming Public Service Commission	--	2021
32. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-201-EN-21	Certificate of Public Convenience and Necessity to Construct and Operate Two 115 kV Substations, Associated Transmission Lines, and Related Facilities in Laramie County, Wyoming	Wyoming Public Service Commission	--	2021
33. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-200-ET-21	Authority to Update Its Demand Side Management Surcharge Rate, Effective June 1, 2021	Wyoming Public Service Commission	--	2021
34. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-199-EA-21	Authority to Increase Its Voluntary Renewable Energy Rider Rate to \$0.43 per Month per 100-KWh Block, Effective April 1, 2021	Wyoming Public Service Commission	--	2021
35. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-198-EN-21	Certificate of Public Convenience and Necessity to Construct and Operate a 115 kV Substation, Associated Transmission Lines, and Related Facilities in Laramie County, Wyoming	Wyoming Public Service Commission	--	2021
36. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-194-EM-20	Authority to Increase Its Power Cost Adjustment by \$0.00243 per Kilowatt-Hour Effective July 1, 2020	Wyoming Public Service Commission	--	2020

UTILITY	PROCEEDING	SUBJECT	BEFORE	CLIENT	YEAR
37. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-193-EN-20	Certificate of Public Convenience and Necessity to Rebuild an Existing 115 kV Transmission Line from Skyline Substation to East Business Park Substation in Laramie County, Wyoming	Wyoming Public Service Commission	--	2020
38. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-190-ET-20	Authority to Update Its Tariff Applicable to the Demand Side Management Margin Revenue Recovery, the Balancing Account and Program Costs	Wyoming Public Service Commission	--	2020
39. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-188-ET-20	Authority to Decrease Its Electric Voluntary Renewable Energy Rider Rate to \$0.03 per Month per 100-KWh Block	Wyoming Public Service Commission	--	2020
40. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-182-ET-19	Authority to Update Its Electric and Gas Tariffs Applicable to the Demand Side Management Margin Revenue Recovery, the Balancing Account and Program Costs	Wyoming Public Service Commission	--	2019
41. Cheyenne Light, Fuel, and Power Company DBA Black Hills Energy	Docket No. 20003-173-ET-18	Authority to Implement a Blockchain Interruptible Service Tariff	Wyoming Public Service Commission	--	2018

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 I-A COST OF SERVICE SUMMARY
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. DURLAND

			(1)	(2)	(3)
Line No.	Description	Reference Schedule	Amount at Existing Rates	Adjustment to Existing Rates	Amount at Proposed Rates
1					
2	Transmission and Distribution Cost of Service *	I-A-1	2,085,187,669	213,423,431	2,298,611,100
3					
4					
5					
6	TCRF (See Schedule IV-J-7 TCRF)				
7	TKS	IV-J-7	153,345,602	-	153,345,602
8	DCRF	IV-J-7	52,327,439	-	52,327,439
9	Nuclear Decommissioning	IV-J-7	197,708	575,584	773,292
10	DCRF	IV-J-7	220,146,407	(220,146,407)	-
11	CMC	IV-J-7	-	-	-
12	CTC	IV-J-7	N/A	-	N/A
13	RCE	IV-J-7	-	3,009,088	3,009,088
14	Franchise Fees	IV-J-7	(3,000,589)	236,426	(2,764,163)
15	THHLE	IV-J-7	159,567,298	-	159,567,298
16	IRA	IV-J-7	-	-	-
17	TOTAL NON-BYPASSABLE DELIVERY CHARGE		2,647,771,534	(2,901,879)	2,644,869,655

* Excludes THHLE 565 from 11-12-1

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 I-A-1 TOTAL COST OF SERVICE BY FUNCTION
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Reference Schedule	Test Year Total Electric	Adjustments	Company Total Request	Transmission Function (TRAN)	Distribution Function (DIST)	Metering Function (METER)	T&D Customer Service (TCS)	Total TX-Retail
1										
2	Operations and Maintenance Expense	II-D-2	1,671,846,443	226,886,820	1,901,733,263	97,834,460	1,709,370,136	49,626,916	44,901,752	1,901,733,263
3	Depreciation & Amortization	II-C-1	568,162,586	10,168,288	578,630,874	147,134,934	374,978,783	35,345,178	21,171,978	578,630,874
4	Taxes Other Than Federal Income Tax	II-E-2	306,719,436	22,861,986	329,581,422	61,304,004	261,753,011	4,798,561	1,726,844	329,581,422
5	Federal Income Tax	II-E-3	128,850,345	407,145	129,257,490	53,287,843	71,713,476	3,062,478	1,193,692	129,257,490
6										
7	Return on Rate Base	II-B	961,892,696	(128,933,911)	832,958,784	342,374,568	463,237,657	19,710,661	7,635,899	832,958,784
8										
9	TOTAL COST OF SERVICE		3,640,771,505	131,390,327	3,772,161,832	701,935,810	2,881,052,062	112,543,795	76,630,165	3,772,161,833
10										
11	Decommissioning Expense [1]	II-G	-	-	-	-	-	-	-	-
12										
13	Other Non-Bypassable Charges [2]		-	-	-	-	-	-	-	-
14										
15	Minus: Other Revenues	II-B-5	550,813,090	(477,536,320)	73,276,770	32,003,060	41,244,138	29,573	-	73,276,770
16										
17	TOTAL ADJUSTED REVENUE REQUIREMENT		3,089,958,415	608,926,647	3,698,885,062	669,932,750	2,839,807,925	112,514,222	76,630,165	3,698,885,062

[1] CenterPoint Energy Houston Electric, LLC does not own or have a leasehold interest in a nuclear-fueled generation unit.

[2] See Schedule I-A for Other Non-Bypassable Charges

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
1 A 2 ADDENDUMS TO THE 1951 YEAR
1951 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: R. COLVIN

Line No.	Description	Worksheet Reference	(1) Schedule I-A-1 Reference	(2) CNP Houston Electric, LLC	(3) Sponsoring Witness
1	SCHEDULE B RATE BASE				
2					
3	Plant	II-B-1 and II-B-2	Column 2, Line 6		
4	Intangible Plant: 3010-3030 - As Adjusted			701,651,957	
5	Transmission Plant: 3500-3590 - As Adjusted			5,182,247,880	
6	Distribution Plant: 3600-3710 - As Adjusted			10,281,857,896	
7	General Plant: 3800-3900 - As Adjusted			694,731,089	
8	Less:				
9	Intangible Plant: 3010-3030 - 1/yr Book			701,651,957	
10	Transmission Plant: 3500-3590 - 1/yr Book			5,605,759,760	
11	Distribution Plant: 3600-3710 - 1/yr Book			10,259,668,727	
12	General Plant: 3800-3900 - 1/yr Book			695,855,112	
13	Adjustment to Intangible Plant: 3010-3030			-	
14	Adjustment to Transmission Plant: 3500-3590			(123,511,879)	
15	Adjustment to Distribution Plant: 3600-3710			(77,710,831)	
16	Adjustment to General Plant: 3800-3900			(11,324,023)	
17	Total Adjustment to Plant: 3010-3900			(212,546,733)	R. Colvin
18					
19	Communication Equipment	II-B-3	Column 2, Line 6		
20	3970 - As Adjusted			663,878,183	
21	Less:				
22	3970 - 1/yr Book			669,741,463	
23	Adjustment to 3970			(5,863,280)	R. Colvin
24					
25	Construction Work in Progress	II-B-4	Column 2, Line 6		
26	1070 - As Adjusted			-	
27	Less:				
28	1070 - 1/yr Book			1,067,127,699	
29	Adjustment to 1070			(1,067,127,699)	R. Colvin
30					
31	Plant Accumulated Depreciation	II-B-5	Column 2, Line 6		
32	Intangible Plant: 3010-3030 - As Adjusted			217,895,411	
33	Transmission Plant: 3500-3590 - As Adjusted			804,808,553	
34	Distribution Plant: 3600-3710 - As Adjusted			3,078,099,749	
35	General Plant: 3800-3900 - As Adjusted			303,639,304	
36	Less:				
37	Intangible Plant: 3010-3030 - 1/yr Book			217,895,411	
38	Transmission Plant: 3500-3590 - 1/yr Book			804,808,553	
39	Distribution Plant: 3600-3710 - 1/yr Book			3,092,794,096	
40	General Plant: 3800-3900 - 1/yr Book			311,659,417	
41	Adjustment to Intangible Plant: 3010-3030			-	
42	Adjustment to Transmission Plant: 3500-3590			-	
43	Adjustment to Distribution Plant: 3600-3710			(14,694,257)	
44	Adjustment to General Plant: 3800-3900			(8,020,111)	
45	Adjustment to Plant: 3010-3900			(22,714,365)	R. Colvin, D. Watson
46					
47	Plant Held For Future Use	II-B-6	Column 2, Line 6		
48	1070 - As Adjusted			6,259,640	
49	Less:				
50	1070 - 1/yr Book			10,452,078	
51	Adjustment to 1070			(4,192,438)	R. Colvin, D. Watson
52					
53	Accumulated Provisions	II-B-7	Column 2, Line 6		
54	Regulatory Assets, Property Insurance & Damages, Benefit Restoration: 1823, 2261-2263 - As Adjusted			34,235,061	
55	Accumulated Deferred Federal Income Taxes: 1900, 2820, 2830 - As Adjusted			(1,270,978,800)	
56	Less:				
57	Regulatory Assets, Property Insurance & Damages, Benefit Restoration: 1823, 2261-2263 - 1/yr Book			18,250,490	
58	Accumulated Deferred Federal Income Taxes: 1900, 2820, 2830 - 1/yr Book			(1,128,591,261)	
59	Adjustment to Regulatory Assets, Property Insurance & Damages, Benefit Restoration: 1823, 2261-2263			5,684,577	
60	Adjustment to Accumulated Deferred Federal Income Taxes: 1900, 2820, 2830			177,892,567	
61	Adjustment to Accumulated Provisions			163,637,440	R. Colvin, D. Watson
62					
63	Materials and Supplies	II-B-8	Column 2, Line 6		

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
1-A-2 ADDENDUM 18 TO 1851 YEAR
1851 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: R. COLVIN

	(1)	(2)	(3)
Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference
64	1510 - As Adjusted		CNE Houston Electric, LLC
65	1630 - As Adjusted		361,799,613
66	Less:		1,192,378
67	1510 - Per Book		119,288,191
68	1630 - Per Book		149,076
69	Adjustment to 1549		(87,197,378)
70	Adjustment to 1639		1,352,392
71	Total Adjustments to Materials and Supplies		(86,145,276) R. Colvin
72			
73	Cash Working Capital	II-B-9	Column 2, Line 6
74	Cash Working Capital - As Adjusted		11,125,768
75	Less:		
76	Cash Working Capital - Per Book		58,066,597
77	Adjustments to Cash Working Capital		(46,940,828) R. Colvin, J. Lyons
78			
79			
80	Prepayments	II-B-10	Column 2, Line 6
81	1670 - As Adjusted		65,008,777
82	Less:		
83	1670 - Per Book		35,532,670
84	Adjustments to 1670		29,476,106 R. Colvin, J. Lyons
85			
86			
87	Other Rate Base Items	II-B-11	Column 2, Line 6
88	Customer Deposits & Advances: 2310 & 2521 - As Adjusted		(37,253,378)
89	Less:		
90	Customer Deposits & Advances: 2310 & 2521 - Per Book		(37,146,336)
91	Adjustment to 2310 & 2521		22,958 R. Colvin
92			
93	Non Tax Related Regulatory Liabilities	II-B-11	Column 2, Line 6
94	2510 - As Adjusted		(71,714,416)
95	Less:		
96	2510 - Per Book		(238,592,691)
97	Adjustments to 2540		166,788,273 R. Colvin
98			
99			
100	Tax Related Regulatory Liabilities	II-B-11	Column 2, Line 6
101	2510 - As Adjusted		(694,751,442)
102	Less:		
103	2510 - Per Book		(695,194,487)
104	Adjustment to 2549		443,944 R. Colvin, J. Lyons
105			
106	Non Tax Related Regulatory Assets	II-B-12	Column 2, Line 6
107	1823 - As Adjusted		183,776,940
108	Less:		
109	1823 - Per Book		910,665,908
110	Adjustment to 1823		(726,888,967) R. Colvin
111			
112	Tax Related Regulatory Assets	II-B-12	Column 2, Line 6
113	1823 - As Adjusted		56,883,041
114	Less:		
115	1823 - Per Book		124,259,433
116	Adjustment to 1823		(67,376,392) R. Colvin, J. Lyons
117			
118	Rate of Return Calculation		
119	Adjustments to Rate Base		(1,833,629,719)
120	Recomputed Rate of Return		7.03%
121	Calculated Rate of Return Adjustment	Column 2, Line 6	(128,933,911)
122			
123			
124	SCHEDULED OPERATIONS & MAINTENANCE EXPENSES		
125			
126	EECRF	W1 II-D-1 & D-2	Column 2, Line 1

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
1-A-2 ADJUSTMENTS TO 1951 YEAR
1951 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: R. COLVIN

Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference	CNP Houston Electric, LLC	Sponsoring Witness
127	FERC Acct. No. Various - As Adjusted				
128	Less:				
129	FERC Acct. No. Various - Per Book			11,366,468	
130	<u>Adjustment to FERC Acct. No. Various</u>			<u>(44,366,468) R. Colvin</u>	
131					
132	Transportation Depreciation	WFI II-D-1 & D-2	Column 2, Line 1		
133	FERC Acct. No. Various - As Adjusted			6,316,668	
134	Less:				
135	FERC Acct. No. Various - Per Book			12,697,591	
136	<u>Adjustment to FERC Acct. No. Various</u>			<u>(6,380,923)</u>	
137					
138	Bad Debt	WFI II-D-1	Column 2, Line 1		
139	9010 - As Adjusted			1,578,671	
140	Less:				
141	9010 - Per Book			-	
142	<u>Adjustment to FERC Acct. No. 9010</u>			<u>1,578,671 R. Colvin</u>	
143					
144	Affiliate Wages	WFI II-D-1 & D-2	Column 2, Line 1		
145	FERC Acct. No. Various - As Adjusted			-	
146	Less:				
147	FERC Acct. No. Various - Per Book			10,694,971	
148	<u>Adjustment to FERC Acct. No. Various</u>			<u>(10,694,971) D. Stacey</u>	
149					
150	Direct Wages	WFI II-D-1 & D-2	Column 2, Line 1		
151	FERC Acct. No. Various - As Adjusted			178,611,582	
152	Less:				
153	FERC Acct. No. Various - Per Book			171,195,782	
154	<u>Adjustment to FERC Acct. No. Various</u>			<u>7,415,800 R. Colvin</u>	
155					
156	TCOS	WFI II-D-1	Column 2, Line 1		
157	FERC Acct. No. 5630 - As Adjusted			1,100,273,962	
158	Less:				
159	FERC Acct. No. 5630 - Per Book			1,102,891,148	
160	<u>Adjustment to FERC Acct. No. 5630</u>			<u>262,617,186 R. Colvin</u>	
161					
162	Affiliate Expenses - Other	WFI II-D-1 & D-2	Column 2, Line 1		
163	FERC Acct. No. Various - As Adjusted			-	
164	Less:				
165	FERC Acct. No. Various - Per Book			154,721	
166	<u>Adjustment to FERC Acct. No. Various</u>			<u>154,721 D. Stacey</u>	
167					
168	Employee Expenses	WFI II-D-1 & D-2	Column 2, Line 1		
169	FERC Acct. No. Various - As Adjusted			3,145,121	
170	Less:				
171	FERC Acct. No. Various - Per Book			3,698,878	
172	<u>Adjustment to FERC Acct. No. Various</u>			<u>(653,757) R. Colvin</u>	
173					
174	Asset Transfer		Column 2, Line 1		
175	FERC Acct. No. Various - As Adjusted			-	
176	Less:				
177	FERC Acct. No. Various - Per Book			342,318	
178	<u>Adjustment to FERC Acct. No. Various</u>			<u>(342,318) R. Colvin</u>	
179					
180	Affiliate Weather Event	WFI II-D-1 or D-2	Column 2, Line 1		
181	FERC Acct. No. Various - As Adjusted			-	
182	Less:				
183	FERC Acct. No. Various - Per Book			149,151	
184	<u>Adjustment to FERC Acct. No. Various</u>			<u>(149,151) D. Stacey</u>	
185					
186	Affiliate Savings	WFI II-D-1 or D-2	Column 2, Line 1		
187	FERC Acct. No. 5880, 9260, 9302 - As Adjusted			-	
188	Less:				
189	FERC Acct. No. 5880, 9260, 9302 - Per Book			(268,290)	

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
1-A-2 ADJUSTMENTS TO 1951 YEAR
1951 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: E. COLVIN

		(1)	(2)	(3)
Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference	CNP Houston Electric, LLC Sponsoring Witness
100	Adjustment to FERC Acct. No. 9360, 9260, 9302			268,290 D. Storey
101				
102	Prize Period	WP II-D-2	Column 2, Line 1	
103	FERC Acct. No. 9302 - As Adjusted			-
104	Less:			
105	FERC Acct. No. 9302 - Per Book			(2,390,146)
106	Adjustment to FERC Acct. No. 9302			2,390,146 E. Colvin
107				
108	Direct Benefits	WP II-D-2	Column 2, Line 1	
109	FERC Acct. No. 9260 - As Adjusted			41,577,446
110	Less:			
111	FERC Acct. No. 9260 - Per Book			52,024,447
112	Adjustment to FERC Acct. No. 9260			(11,347,001) E. Colvin
113				
114	Affiliate Benefits	WP II-D-2	Column 2, Line 1	
115	FERC Acct. No. 9302 - As Adjusted			-
116	Less:			
117	FERC Acct. No. 9302 - Per Book			4,317,118
118	Adjustment to FERC Acct. No. 9302			(4,317,118) D. Storey
119				
120	Rule Case Exclusions	WP II-D-2	Column 2, Line 1	
121	FERC Acct. No. 9302 - As Adjusted			-
122	Less:			
123	FERC Acct. No. 9302 - Per Book			169,082
124	Adjustment to FERC Acct. No. 9302			(169,082) E. Colvin
125				
126	Property Insurance Reserve	WP II-D-2	Column 2, Line 1	
127	FERC Acct. No. 9240 - As Adjusted			(2,040,256)
128	Less:			
129	FERC Acct. No. 9240 - Per Book			248,534,667
130	Adjustment to FERC Acct. No. 9240			246,494,411
131				
132	Worker's Compensation	WP II-D-2	Column 2, Line 1	
133	FERC Acct. No. 9250 - As Adjusted			1,170,355
134	Less:			
135	FERC Acct. No. 9250 - Per Book			3,230,282
136	Adjustment to FERC Acct. No. 9250			(2,059,927) E. Colvin
137				
138	Rule Filing Expense	WP II-D-2	Column 2, Line 1	
139	FERC Acct. No. 9280 - As Adjusted			-
140	Less:			
141	FERC Acct. No. 9280 - Per Book			-
142	Adjustment to FERC Acct. No. 9280			- E. Colvin
143				
144	Auto & General Liability	WP II-D-2	Column 2, Line 1	
145	FERC Acct. No. 9250 - As Adjusted			7,105,751
146	Less:			
147	FERC Acct. No. 9250 - Per Book			4,351,201
148	Adjustment to FERC Acct. No. 9250			2,754,550 E. Colvin
149				
150	Affiliate Employee Expenses	WP II-D-2	Column 2, Line 1	
151	FERC Acct. No. 9302 - As Adjusted			-
152	Less:			
153	FERC Acct. No. 9302 - Per Book			1,237,628
154	Adjustment to FERC Acct. No. 9302			(1,237,628) D. Storey
155				
156	Sales Tax Refund	WP II-D-2	Column 2, Line 1	
157	FERC Acct. No. 9302 - As Adjusted			-
158	Less:			
159	FERC Acct. No. 9302 - Per Book			(6,627,751)
160	Adjustment to FERC Acct. No. 9302			6,627,751 E. Colvin
161				

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
I-A-2 ADJUSTMENTS TO TEST YEAR
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

		(1)	(2)	(3)
Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference	CNP Houston Electric, LLC Sponsoring Witness
246	Investor Relations Expense	WP B-D-2	Column OPUC Adjustment	
247	FERC Acct. No. 9302 - As Adjusted			(801,686)
248	Less:			
249	FERC Acct. No. 9302 - Per Book			
250	Adjustment to FERC Acct. No. 9302			(461,636)
251				
252	Stock Comp for BOD	WP B-D-2	Column OPUC Adjustment	
253	FERC Acct. No. 9302 - As Adjusted			(731,185)
254	Less:			
255	FERC Acct. No. 9302 - Per Book			
256	Adjustment to FERC Acct. No. 9302			(781,185)
257				
258	Remove Severance Pay	WP B-D-2	Column OPUC Adjustment	
259	FERC Acct. No. 9302 - As Adjusted			(1,242,972)
260	Less:			
261	FERC Acct. No. 9302 - Per Book			
262	Adjustment to FERC Acct. No. 9302			(1,242,972)
263				
264	Remove LTI Expense for Financial Metrics	WP B-D-2	Column OPUC Adjustment	
265	FERC Acct. No. 9302 - As Adjusted			(6,938,907)
266	Less:			
267	FERC Acct. No. 9302 - Per Book			
268	Adjustment to FERC Acct. No. 9302			(6,938,907)
269				
270	Veg Mgmt Adjustment	WP B-D-1	Column OPUC Adjustment	
271	FERC Acct. No. Various - As Adjusted			(12,019,794)
272	Less:			
273	FERC Acct. No. Various - Per Book			
274	Adjustment to FERC Acct. No. Various			(12,898,784)
275				
276	Total Operations & Maintenance Adjustments			226,898,826
277				
278				
279	SCHEDULE E-1 & E-4: DEPRECIATION, AMORTIZATION, AND OTHER EXPENSES			
280				
281	Depreciation and Amortization Expense Adjustment	WP B-E-1	Column 2, Line 2	
282	4030 - As Adjusted			355,529,916
283	Less:			
284	4030 - Per Book			922,357,829
285	Adjustment to 4030			53,172,087 K. Colvin D. Watson
286				
287	Other Interest Expense	WP B-E-4	Column 2, Line 2	
288	4310 - As Adjusted			2,267,127
289	Less:			
290	4310 - Per Book			(17,304,809)
291	Adjustment to 4310			14,571,976 K. Colvin
292				
293	Covid Deferral	WP B-E-4.1 (old)	Column 2, Line 2	
294	4073 - As Adjusted			1,620,921
295	Less:			
296	4073 - Per Book			-
297	Adjustment to 4073			1,620,921 K. Colvin
298				
299	Deferred REPs Docket 49421	WP B-E-4.1 (old)	Column 2, Line 2	
300	4073 - As Adjusted			26,814
301	Less:			
302	4073 - Per Book			102,238

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
I-A-2 ADDENDUMS TO 1851 YEAR
1851 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

		(1)	(2)	(3)
Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference	CNP Houston Electric, LLC Sponsoring Witness
303	Adjustment to 4073			(75,444) K. Colvin
304				
305	Expedited Switches Docket 49421	WP H-E-1.1 (old)	Column 2, Line 2	
306	4073 - As Adjusted			60,789
307	Less:			
308	4073 - Per Book			211,821
309	Adjustment to 4073			(174,032) K. Colvin
310				
311	Hurricane Harvey Docket 49421	WP H-T-4.1 (old)	Column 2, Line 2	
312	4073 - As Adjusted			3,836,240
313	Less:			
314	4073 - Per Book			(2,881,220)
315	Adjustment to 4073			(9,444,989) K. Colvin
316				
317	Hurricane Harvey Trailing Charges	WP H-T-4.1 (old)	Column 2, Line 2	
318	4073 - As Adjusted			3,751,451
319	Less:			
320	4073 - Per Book			-
321	Adjustment to 4073			3,751,451 K. Colvin
322				
323	Hurricane Laura	WP H-T-4.1 (old)	Column 2, Line 2	
324	4073 - As Adjusted			9,609,187
325	Less:			
326	4073 - Per Book			-
327	Adjustment to 4073			9,609,187 K. Colvin
328				
329	Hurricane Nicholas	WP H-E-1.1 (old)	Column 2, Line 2	
330	4073 - As Adjusted			10,105,453
331	Less:			
332	4073 - Per Book			-
333	Adjustment to 4073			10,105,453 K. Colvin
334				
335	Load Management Program	WP H-T-4.1 (old)	Column 2, Line 2	
336	4073 - As Adjusted			596,976
337	Less:			
338	4073 - Per Book			-
339	Adjustment to 4073			596,976 K. Colvin
340				
341	Long Lead Time Facilities	WP H-T-4.1 (old)	Column 2, Line 2	
342	4073 - As Adjusted			1,263,121
343	Less:			
344	4073 - Per Book			-
345	Adjustment to 4073			1,263,121 K. Colvin
346				
347	Smart Meter Lease	WP H-E-1.1 (old)	Column 2, Line 2	
348	4073 - As Adjusted			1,079,197
349	Less:			
350	4073 - Per Book			-
351	Adjustment to 4073			1,079,197 K. Colvin
352				
353	Smart Meter Texas Docket 49421	WP H-T-4.1 (old)	Column 2, Line 2	
354	4073 - As Adjusted			363,910
355	Less:			
356	4073 - Per Book			1,387,826
357	Adjustment to 4073			(1,023,907) K. Colvin
358				
359	Winter Storm Uri	WP H-T-4.1 (old)	Column 2, Line 2	
360	4073 - As Adjusted			3,462,652
361	Less:			
362	4073 - Per Book			-
363	Adjustment to 4073			3,462,652 K. Colvin
364				

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
1 A 2 ADDENDUM 18 10 1851 YEAR
1851 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR K. COLVIN

		(1)	(2)	(3)
Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference	CNP Houston Electric, LLC Sponsoring Witness
363	Rec Asset 18511	WP HE-1.1 (old)	Column 2, Line 2	
366	4073 - As Adjusted			
367	Less:			
368	4073 - Per Book			56,741,072
369	Adjustment to 4073			(56,741,072) K. Colvin
370				
371	Rec Residual	WP HE-1.1 (old)	Column 2, Line 2	
372	4074 - As Adjusted			1119,9361
373	Less:			
374	4074 - Per Book			-
375	Adjustment to 4074			(119,9361) K. Colvin
376				
377	Rec Residual Docket 49421	WP HE-1.1 (old)	Column 2, Line 2	
378	4074 - As Adjusted			1211,3971
379	Less:			
380	4074 - Per Book			806,175
381	Adjustment to 4074			594,778 K. Colvin
382				
383	Pension PTR-A 56,065 Deferral	WP HT-4.1 (old)	Column 2, Line 2	
384	4074 - As Adjusted			(10,832,108)
385	Less:			
386	4074 - Per Book			-
387	Adjustment to 4074			(10,832,108) K. Colvin
388				
389	Pension PTR-A 56,065 Deferral Docket 49421	WP HT-4.1 (old)	Column 2, Line 2	
390	4074 - As Adjusted			(5,180,543)
391	Less:			
392	4074 - Per Book			12,128,425
393	Adjustment to 4074			8,948,083 K. Colvin
394				
395	Total Depreciation, Amortization, and Other Expenses			10,168,288
396				
397				
398	SCHEDULE E-2: TAXES OTHER THAN FEDERAL INCOME TAX EXPENSE			
399				
400	Taxes Other Than Federal Income Taxes - Payroll-Related	HT-2	Column 2, Line 3	
401	4081 - As Adjusted			11,075,016
402	Less:			
403	4081 - Per Book			11,827,482
404	Adjustment to 4081			147,534 K. Colvin/J. Story
405				
406	Taxes Other Than Federal Income Taxes - Property-Related	HT-2	Column 2, Line 3	
407	4081 - As Adjusted			128,849,640
408	Less:			
409	4081 - Per Book			109,641,725
410	Adjustment to 4081			17,807,915 K. Colvin/J. Story
411				
412	Taxes Other Than Federal Income Taxes - Other	HT-2	Column 2, Line 3	
413	4081 - As Adjusted			-
414	Less:			
415	4081 - Per Book			8,446
416	Adjustment to 4081			(8,446) K. Colvin/J. Story
417				
418	Taxes Other Than Federal Income Taxes - Texas Gross Margin	HT-2	Column 2, Line 3	
419	4081 - As Adjusted			27,505,545
420	Less:			
421	4081 - Per Book			27,505,545
422	Adjustment to 4081			- K. Colvin/J. Story
423				
424	Taxes Other Than Federal Income Taxes - Municipal Franchise Fees	HT-2	Column 2, Line 3	
425	4081 - As Adjusted			157,816,418
426	Less:			
427	4081 - Per Book			152,001,435

PUBLIC UTILITY COMMISSION OF TEXAS
CENTROPOINT ENERGY HOUSTON ELECTRIC, LLC
1 A 2 ADDENDUM 18 TO 1851 YEAR
1851 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: E. COLVIN

		(1)	(2)	(3)
Line No.	Description	Worksheet Reference	Schedule I-A-1 Reference	CNP Houston Electric, LLC Sponsoring Witness
128	Adjustment to 4091			4,514,983 E. Colvin, J. Story
129				
130	Taxes Other Than Federal Income Taxes - Deferred SIF Local	II-E-2	Column 3, Line 3	
131	4101 - As Adjusted			5,134,810
132	Less:			
133	4101 - Per Book			5,434,810
134	Adjustment to 4101			E. Colvin, J. Story
135				
136	Total Taxes Other Than Federal Income Tax Expense			22,361,996
137				
138				
139	SCHEDULE E-3: FEDERAL INCOME TAX EXPENSE			
140				
141	Federal Income Tax Expense Adjustment	II-E-3	Column 3, Line 4	
142	4091 and 4101 - As Adjusted			139,257,490
143	Less:			
144	4091 and 4101 - Per Book			138,859,345
145	Adjustment to 4091 and 4101			497,145
146				
147	Total Federal Income Tax Expense			497,145 J. Story
148				
149				
150	SCHEDULE E-5: OTHER REVENUES			
151				
152	Other Revenues (from Schedule II E-5)	WP II-E-5.1	Column 3, Line 11	
153	4211 - As Adjusted			-
154	4200 - As Adjusted			118,271
155	4210 - As Adjusted			32,292,753
156	4210 - As Adjusted			34,839,939
157	4200 - As Adjusted			4,682,270
158	4201 - As Adjusted			1,023,536
159	Less:			
160	4211 - Per Book			-
161	4200 - Per Book			118,271
162	4210 - Per Book			28,893,868
163	4210 - Per Book			33,402,053
164	4200 - Per Book			61,379,947
165	4201 - Per Book			126,716,952
166	Adjustment to 4211			-
167	Adjustment to 4500			-
168	Adjustment to 4510			3,206,383
169	Adjustment to 4540			1,157,383
170	Adjustment to 4560			156,697,675
171	Adjustment to 4561			(123,693,415)
172	Total Adjustments			(477,536,320) E. Colvin
173				
174	Total Other Revenues			(477,536,320)
175				

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-B SUMMARY OF RATE BASE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Reference Schedule	Test Year Total Electric	Company Adjustments	Company Total Request	TRAN	DIST	MKT	TXCS	Total TX Retail
2	Original Cost of Plant	II-B-1	16,467,089,444	(201,222,710)	16,265,857,733	6,057,257,480	9,570,038,053	483,095,032	155,467,168	16,265,857,733
3	General Plant	II-D-2	695,855,112	(11,324,023)	684,531,089	108,548,357	534,763,427	33,620,087	7,599,217	684,531,089
4	Communication Equipment	II-B-3	669,741,463	(5,363,280)	664,378,183	127,043,133	126,385,816	49,051,659	61,397,544	664,378,183
5										
6	Total Plant		17,832,677,019	(218,410,013)	17,614,267,005	6,292,848,971	10,531,187,327	565,766,778	224,463,929	17,614,267,005
7										
8	Minus: Accumulated Depreciation	II-B-5	4,127,157,386	(22,714,368)	4,104,443,018	920,384,941	3,163,580,580	228,207,195	92,270,302	4,104,443,018
9										
10	Net Plant in Service		13,405,519,632	(195,695,645)	13,209,823,987	5,372,464,030	7,367,606,747	337,559,583	132,193,627	13,209,823,987
11										
12	Other Rate Base Items:									
13	CWIP	II-D-4	1,067,127,699	(1,067,127,699)	-	-	-	-	-	-
14	Plant Held for Future Use	II-B-6	10,452,078	(4,192,438)	6,259,640	6,042,505	217,135	-	-	6,259,640
15	Accumulated Provisions	II-D-7	18,550,490	5,684,575	24,235,065	(5,057,838)	31,130,150	(1,266,179)	(571,067)	24,235,065
16	Accumulated Deferred Income Taxes	II-B-7	(1,128,931,365)	157,952,565	(1,270,978,800)	(148,441,177)	(351,023,980)	(47,610,933)	(23,902,710)	(1,270,978,800)
17	Materials and Supplies	II-D-8	449,428,267	(86,145,276)	363,282,991	202,706,776	157,097,611	3,478,604	-	363,282,991
18	Cash Working Capital	II-B-9	58,066,595	(46,610,828)	11,425,768	2,242,551	7,103,059	1,093,341	986,816	11,425,768
19	Prepayments	II-D-10	35,532,670	29,476,106	65,008,777	15,354,807	40,655,575	6,163,504	2,834,892	65,008,777
20	Other Rate Base Items:									
21	Customer Deposits & Advances	II-D-11	(37,446,336)	92,958	(37,353,378)	(37,353,378)	-	-	-	(37,353,378)
22	Regulatory Liabilities	II-B-11	(933,697,180)	167,231,322	(766,465,858)	(261,527,922)	(159,741,236)	(29,841,394)	(12,355,306)	(766,465,858)
23	Regulatory Assets	II-D-12	1,034,925,341	(794,265,360)	240,659,981	25,639,214	194,875,274	10,738,039	9,407,454	240,659,981
24										
25	Total Other Rate Base Items		274,008,260	(1,637,934,054)	(1,363,925,815)	(503,394,463)	(579,686,413)	(57,245,019)	(23,599,920)	(1,363,925,815)
26										
27	TOTAL RATE BASE		13,679,527,892	(1,833,629,719)	11,845,898,173	4,869,069,567	6,587,920,334	280,314,564	108,593,706	11,845,898,173
28										
29	Rate of Return	II-C-1.1	7.03%	7.03%	7.03%	7.03%	7.03%	7.03%	7.03%	7.03%
30										
31	RETURN ON RATE BASE		961,892,696	(128,933,911)	832,958,784	342,374,568	463,237,687	19,710,661	7,635,899	832,958,784

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H B 1 ORIGINAL COST OF UTILITY PLANT
1951 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	TTRC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	TT-2	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MTT	TTDCS	Total
1		Intangible Plant - Gross	H-B-1												
2	30302	Misc Intangible Plant - NMP/SW		36,348,183	-	-	36,348,183	23	P30302	36,348,183	5,161,052	9,398,789	10,523,661	11,264,681	36,348,183
3	30302-5	Intangible TMT equipment (5 Yrs)		45,384,489	-	-	45,384,489	23	P30302	45,384,489	6,444,110	11,735,366	13,139,886	14,065,126	45,384,489
4	30302-7	Intangible LEM equipment (7 Yrs)		29,514,248	-	-	29,514,248	23	K30302	29,514,248	4,196,109	7,612,063	8,516,685	9,159,200	29,514,248
5	30302-10	Intangible LEM equipment (10 Yrs)		251,796,581	-	-	251,796,581	23	K30302	251,796,581	35,752,111	67,108,702	72,901,081	78,034,281	251,796,581
6	30302-15	Intangible TMT equipment (15 Yrs)		138,568,356	-	-	138,568,356	23	P30302	138,568,356	19,675,219	35,830,533	40,118,826	42,043,777	138,568,356
7															
8		Subtotal		501,651,957			501,651,957			501,651,957	71,228,192	128,715,454	145,240,142	155,467,169	501,651,957
9															
10		Transmission Plant - Gross													
11	35061	Land and Land Rights		62,419,278	-	(1,408)	62,419,278	25	P35061	62,419,278	61,153,174	1,266,104	-	-	62,419,278
12	35092	Land and Land Rights		156,061,253	-	(2,869)	156,061,253	26	K35092	156,061,253	156,039,132	1,933	-	-	156,061,253
13	35201	Structures and Improvements		241,839,961	-	(65,241)	241,839,961	27	K35201	241,839,961	220,711,909	11,225,061	-	-	241,839,961
14	35301	Station Equipment		1,415,702,217	-	(269,279)	1,415,702,217	28	P35301	1,415,702,217	1,288,556,961	127,145,256	-	-	1,415,702,217
15	35401	Towers and Structures		1,588,406,582	-	(122,679,143)	1,588,406,582	29	P35401	1,588,406,582	1,588,406,582	-	-	-	1,588,406,582
16	35501	Poles, Towers and Structures		186,878,819	-	(3,619)	186,878,819	30	K35501	186,878,819	186,878,819	-	-	-	186,878,819
17	35601	Overhead Conductors and Devices		1,210,675,927	-	(126,241)	1,210,675,927	31	K35601	1,210,675,927	1,210,675,927	-	-	-	1,210,675,927
18	35701	Underground Cables		38,232,025	-	-	38,232,025	32	P35701	38,232,025	38,232,025	-	-	-	38,232,025
19	35801	Underground Conductors and Devices		16,475,502	-	(8,845)	16,475,502	33	P35801	16,475,502	16,475,502	-	-	-	16,475,502
20	35901	Roads and Trails		565,336,164	-	(327,144)	565,336,164	34	K35901	565,336,164	565,336,164	-	-	-	565,336,164
21															
22		Subtotal		5,482,247,880		(133,511,879)	5,482,247,880			5,482,247,880	5,342,709,567	139,538,374			5,482,247,880
23															
24		Distribution Plant - Gross	H-B-1												
25	36001	Land Owned in Fee		145,213,571	-	(1,744)	145,213,571	35	K36001	145,213,571	13,797,231	101,116,340	-	-	145,213,571
26	36062	Land and Land Rights		1,359,395	-	(350)	1,359,395	36	P36062	1,359,395	74,005	1,285,390	-	-	1,359,395
27	36101	Structures and Improvements		164,501,514	-	(41,544)	164,501,514	37	P36101	164,501,514	54,883,443	100,618,070	-	-	164,501,514
28	36201	Station Equipment		1,524,298,272	-	(19,235,197)	1,524,298,272	38	K36201	1,524,298,272	514,561,102	979,734,170	-	-	1,524,298,272
29	36401	Poles, Towers & Structures		1,378,536,965	-	(19,413,212)	1,378,536,965	39	K36401	1,378,536,965	-	1,378,536,965	-	-	1,378,536,965
30	36501	Overhead Conductors and Devices		1,454,203,536	-	(665,007)	1,454,203,536	40	P36501	1,454,203,536	-	1,454,203,536	-	-	1,454,203,536
31	36601	Underground Cables		787,317,724	-	(169,473)	787,317,724	41	P36601	787,317,724	-	787,317,724	-	-	787,317,724
32	36701	Underground Conductors and Devices		1,466,518,639	-	(1,891,256)	1,466,518,639	42	K36701	1,466,518,639	-	1,466,518,639	-	-	1,466,518,639
33	36801	Line Transformers		1,981,339,026	-	(18,200,149)	1,981,339,026	43	K36801	1,981,339,026	-	1,981,339,026	-	-	1,981,339,026
34	36901	Services		256,082,616	-	(37,535)	256,082,616	44	P36901	256,082,616	-	256,082,616	-	-	256,082,616
35	37001	Meters		81,414,307	-	(61,735)	81,414,307	45	P37001	81,414,307	-	-	81,414,307	-	81,414,307
36	37003	Automated Meters		256,110,582	-	(61,802)	256,110,582	46	K37003	256,110,582	-	-	256,110,582	-	256,110,582
37	37101	Install. on Customer Prem.		0	-	-	0	-	N/A	0	-	-	-	-	0
38	37301	Street Lighting and Sign Systems		769,873,041	-	(404,046)	769,873,041	47	P37301	769,873,041	-	769,873,041	-	-	769,873,041
39	37502	Security Lighting		14,828,709	-	(1,687)	14,828,709	47	P37501	14,828,709	-	14,828,709	-	-	14,828,709
40	37401	Security Lighting		290	-	(290)	-	17	K37401	-	-	-	-	-	-
41	37403	Asset Retirement Cost Dist Plant		17,812,110	-	(17,812,110)	-	-	DA	-	-	-	-	-	-
42															
43		Subtotal		10,281,957,896		(177,210,831)	10,281,957,896			10,281,957,896	645,518,781	9,306,784,226	337,854,889		10,281,957,896
44															
45		TOTAL INT. TRAN. DIST PLANT-GROSS		16,447,639,444		(291,222,710)	16,245,957,733			16,245,957,733	6,057,257,490	9,570,838,053	483,095,032	155,467,169	16,245,957,733
46		TOTAL TRAN. DIST PLANT-GROSS		15,965,428,487		(201,222,710)	15,764,205,777			15,764,205,777	5,986,028,388	9,446,322,600	337,854,889		15,764,205,777

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-1.1 PLANT TRANSMISSION PROJECT COSTS
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: D. MERCADO

					(1)	(2)	(3)	(4)
Line No.	Transmission Project	Project Number	CCN Docket No.	FERC Account	Project Total	TRAN Amount	DIST Amount	Company Total Electric
1	Bailey - Jones Creek	1115	48629	350.01		12,331,512		12,331,512
2	Bailey - Jones Creek	1115	48629	350.02		49,705,220		49,705,220
3	Bailey - Jones Creek	1115	48629	352.01		615,291		615,291
4	Bailey - Jones Creek	1115	48629	353.01		15,909,976		15,909,976
5	Bailey - Jones Creek	1115	48629	354.01		240,890,185		240,890,185
6	Bailey - Jones Creek	1115	48629	355.01		176,973		176,973
7	Bailey - Jones Creek	1115	48629	356.01		65,667,911		65,667,911
8	Bailey - Jones Creek	1115	48629	359.01		136,623,519		136,623,519
9					521,920,588			
10								
11	TOTAL CCN TRANSMISSION PROJECTS				521,920,588	521,920,588	-	521,920,588

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-2 GENERAL PLANT
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	ITRC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Charges	Company Total Electric	IT #	Functionalization Factor Name	Allocation to Taxes	TRAN	DIST	MLT	TDC'S	Total
1	General Plant	Gross													
2	38901	Land and Land Fees		28,843,684	-	-	28,843,684	49	E38901	28,843,684	898,137	27,412,273	175,162	62,873	28,843,684
3	38902	Land and Land Rights		1,021,980	-	-	1,021,980	50	E38902	1,021,980	968,071	152,877	1,032	-	1,021,980
4	39001	Structures and Improvements		348,826,578	-	(18,216)	348,808,361	51	E39001	348,808,361	39,142,685	302,811,752	4,805,537	2,048,387	348,808,361
5	39101	Office furniture and equipment		15,084,158	-	(931)	15,083,227	52	E39101	15,083,227	259,184	13,798,773	311,495	713,775	15,083,227
6	39201	Transportation Equipment		184,252,806	-	(16,067)	184,206,739	53	E39201	184,206,739	19,627,007	123,566,949	10,877,892	134,900	184,206,739
7	39301	Stores Equipment		1,053,132	-	(488)	1,052,644	54	E39301	1,052,644	365,902	680,034	6,708	-	1,052,644
8	39401	Tools, Shop, and Garage Equipment		29,405,854	-	751,215	30,157,069	55	E39401	30,157,069	209,586	29,620,587	302,224	24,672	30,157,069
9	39501	Laboratory Equipment		24,359,515	-	(3,517,153)	20,842,362	56	E39501	20,842,362	-	3,727,891	16,215,569	900,902	20,842,362
10	39601	Power Operated Equipment		35,176,486	-	(11,437)	35,164,999	57	E39601	35,164,999	16,143,535	18,589,423	441,040	-	35,164,999
11															
12		Subtotal		668,029,193	-	(2,843,126)	665,186,066			665,186,066	107,514,106	520,351,551	33,434,900	3,885,509	665,186,066
13															
14	General Plant	Miscellaneous													
15	39801	Miscellaneous Equipment		18,459,721	-	885,301	19,345,023	60	E39801	19,345,023	1,034,251	14,411,876	185,187	3,713,709	19,345,023
16	39911	Asset Retirement Cost Gen Plant		9,366,198	-	(9,366,198)	-		NA	-	-	-	-	-	-
17															
18		Subtotal		27,825,919	-	(8,480,896)	19,345,023			19,345,023	1,034,251	14,411,876	185,187	3,713,709	19,345,023
19															
20		TOTAL GENERAL PLANT GROSS		695,855,112	-	(11,324,023)	684,531,089			684,531,089	108,548,357	534,763,427	33,620,087	7,599,217	684,531,089

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 11-B-3 COMMUNICATION EQUIPMENT
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF %	Functionalization Factor Name	Allocation to Texas
1	Communication Equipment - Gross									
2	39701	Microwave Equipment		496,938,662	-	(2,692,545)	494,246,117	58	1:39701	494,246,117
3	39702	Computer Equipment		172,802,801	-	(3,170,736)	169,632,065	59	1:39702	169,632,065
4										
5	Subtotal			669,741,463	-	(5,863,280)	663,878,183			663,878,183
6										
7	TOTAL COMMUNICATION EQUIPMENT			669,741,463		(5,863,280)	663,878,183			663,878,183
8										
9	TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.			1,365,596,575		(15,187,303)	1,348,409,272			1,348,409,272
10										
11	TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)			17,832,677,019		(218,410,013)	17,614,267,005			17,614,267,005
12										
13	TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)			17,351,025,062		(218,410,013)	17,132,615,049			17,132,615,049

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 11-B-3 COMMUNICATION EQUIPMENT
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

			(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	TRAN	DIST	MET	TDCS	Total
1		Communication Equipment - Gross					
2	39701	Microwave Equipment	94,598,707	317,404,856	36,524,788	15,717,766	494,246,117
3	39702	Computer Equipment	32,444,427	108,980,990	12,526,871	15,679,778	169,632,065
4							
5		Subtotal	127,043,133	426,385,846	49,051,659	61,397,544	663,878,183
6							
7		TOTAL COMMUNICATION EQUIPMENT	127,043,133	426,385,846	49,051,659	61,397,544	663,878,183
8							
9		TOTAL GENERAL PLANT GROSS INCLUDE COMM. EQUIP.	235,591,490	961,149,274	82,671,747	68,996,761	1,348,409,272
10							
11		TOTAL PLANT IN SERVICE-GROSS (INCL. INTANGIBLES)	6,292,848,971	10,531,187,327	563,766,778	224,463,929	17,614,267,005
12							
13		TOTAL PLANT IN SERVICE-GROSS (EXCL. INTANGIBLES)	6,221,619,778	10,401,471,873	120,526,636	68,996,761	17,112,615,049

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-4 CONSTRUCTION WORK IN PROGRESS
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	IT 4	Functionalization Factor Name	Allocation to Taxes	TRAN	DIST	MCT	TDCS	Total
1		Construction Work in Progress	II-B-4												
2	1070	Const Work in Prog		1,067,127,699	-	(1,067,127,699)	-	I	DA	-	-	-	-	-	-
3															
4		Subtotal		1,067,127,699	-	(1,067,127,699)	-			-	-	-	-	-	-
5															
6		TOTAL CWIP		1,067,127,699	-	(1,067,127,699)	-			-	-	-	-	-	-

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
11.8.5 ACCUMULATED DEPRECIATION
12.31.2023
DOCKET NO. 56211
SPONSOR: K. COLVIN - D. WATSON

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	ITRC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	ITC	Functionalization Factor Name	Allocation to Tests	TRAN	DIST	MFT	TDOS	Total
1	Intangible Plant - Gross														
2	Accumulated Depreciation		TD-5												
3	30301	Misc Intangible Plant - MFSW		(88,963)	-	-	(88,963)	23	P30302	(88,963)	(12,632)	(23,604)	(25,757)	(27,571)	(88,963)
4	30302	Misc Intangible Plant - NMLF SW		21,165,201	-	-	21,165,201	23	E30302	21,165,201	3,173,810	6,226,125	7,983,286	7,582,033	24,461,204
5	30303	Misc Intangible Plant - SW 5 yrs		11,133,139	-	-	11,133,139	23	E30302	11,133,139	1,833,629	2,833,916	3,228,104	3,156,189	11,133,139
6	30307	Misc Intangible Plant - SW 7 yrs		14,001,396	-	-	14,001,396	23	P30302	14,001,396	1,988,048	3,620,433	4,053,736	4,330,178	14,001,396
7	30310	Misc Intangible Plant - SW 10 yrs		131,632,045	-	-	131,632,045	23	P30302	131,632,045	18,690,337	34,036,966	38,110,660	40,794,142	131,632,045
8	30312	Misc Intangible Plant - SW 15 yrs		36,732,171	-	-	36,732,171	23	E30303	36,732,171	5,215,617	9,198,117	10,631,922	11,383,776	36,732,171
9	Subtotal			217,895,411	-	-	217,895,411			217,895,411	36,938,809	56,342,653	61,085,951	67,428,658	217,895,411
10	Transmission Plant - Gross														
11	Accumulated Depreciation		TD-5												
12	31002	Land and Land Rights		(0)	-	-	(0)		P31002	(0)	-	-	-	-	-
13	35001	Land and Land Rights		0	-	-	0	23	P35001	0	0	0	-	-	0
14	35002	Land and Land Rights		27,042,708	-	-	27,042,708	26	E35002	27,042,708	27,042,370	238	-	-	27,042,708
15	35201	Structures and Improvements		29,318,070	-	-	29,318,070	27	E35201	29,318,070	27,969,287	1,248,682	-	-	29,318,070
16	35301	Station Equipment		207,025,110	-	-	207,025,110	28	P35301	207,025,110	188,432,033	18,593,077	-	-	207,025,110
17	35401	Towers and Towers		259,331,353	-	-	259,331,353	29	P35401	259,331,353	259,331,353	-	-	-	259,331,353
18	35501	Poles, Towers and Structures		(2,854,922)	-	-	(2,854,922)	30	E35501	(2,854,922)	-	-	-	-	(2,854,922)
19	35601	Overhead Conductors and Devices		251,726,100	-	-	251,726,100	31	E35601	251,726,100	251,726,100	-	-	-	251,726,100
20	35701	Underground Conductors and Devices		10,081,399	-	-	10,081,399	32	P35701	10,081,399	-	-	-	-	10,081,399
21	35801	Underground Conductors and Devices		3,145,325	-	-	3,145,325	33	P35801	3,145,325	-	-	-	-	3,145,325
22	35901	Roads and Trails		20,093,410	-	-	20,093,410	34	E35901	20,093,410	-	-	-	-	20,093,410
23	Subtotal			804,808,553	-	-	804,808,553			804,808,553	584,866,458	19,942,658	-	-	804,808,553
24	Distribution Plant - Gross														
25	Accumulated Depreciation		TD-5												
26	36002	Land and Land Rights		739,784	-	-	739,784	36	P36002	739,784	40,274	899,510	-	-	739,784
27	36101	Structures and Improvements		40,392,714	-	-	40,392,714	37	P36101	40,392,714	13,476,418	26,916,296	-	-	40,392,714
28	36201	Station Equipment		106,583,158	-	-	106,583,158	38	E36201	106,583,158	145,254,219	261,269,238	-	-	106,583,158
29	36401	Poles, Towers & Structures		380,599,251	-	-	380,599,251	39	E36401	380,599,251	-	380,599,251	-	-	380,599,251
30	36501	Overhead Conductors and Devices		391,170,964	-	-	391,170,964	40	P36501	391,170,964	-	391,170,964	-	-	391,170,964
31	36601	Underground Conductors and Devices		267,659,774	-	-	267,659,774	41	P36601	267,659,774	-	267,659,774	-	-	267,659,774
32	36701	Underground Conductors and Devices		501,234,377	-	-	501,234,377	12	E36701	501,234,377	-	501,234,377	-	-	501,234,377
33	36801	Line Transformers		541,983,761	-	-	541,983,761	13	E36801	541,983,761	-	541,983,761	-	-	541,983,761
34	36901	Services		119,146,810	-	-	119,146,810	44	P36901	119,146,810	-	119,146,810	-	-	119,146,810
35	37001	Meters		66,043,088	-	-	66,043,088	45	P37001	66,043,088	-	-	66,043,088	-	66,043,088
36	37002	Advanced Meters		-	-	-	-		E37002	-	-	-	-	-	-
37	37003	Automated Meters		69,869,273	-	-	69,869,273	46	E37003	69,869,273	-	-	69,869,273	-	69,869,273
38	37501	Street Lighting and Sign Systems		285,376,434	-	-	285,376,434	47	P37501	285,376,434	-	285,376,434	-	-	285,376,434
39	37502	Security Lighting		(2,675,409)	-	(2,675,409)	(2,675,409)	47	P37501	3,999,939	-	3,999,939	-	-	3,999,939
40	37503	Security Lighting		3,999,939	-	-	3,999,939	17	E37501	-	-	-	-	-	-
41	37503	Asset Retirement Cost Dist Plant		(1,691,257)	-	(1,691,257)	-		N/A	-	-	-	-	-	-
42	Subtotal			3,092,794,006	-	(14,694,257)	3,078,099,749			3,078,099,749	158,270,911	2,785,416,477	135,912,361	-	3,078,099,749
43	TOTAL INT. TRAN, DIST PLANT ACCUM DEP.		TD-5	4,115,497,971	-	(14,694,257)	4,100,803,714			4,100,803,714	974,676,176	2,889,701,225	198,995,252	67,428,658	4,100,803,714
44	TOTAL TRAN, DIST PLANT-ACCTG DEP.		TD-5	3,897,602,560	-	(14,694,257)	3,882,908,303			3,882,908,303	943,637,367	2,863,358,575	135,912,361	-	3,882,908,303
45	TOTAL INT. TRAN, DIST PLANT NET			12,351,452,473	-	(186,528,453)	12,165,054,020			12,165,054,020	5,082,681,394	6,710,336,926	284,096,789	87,939,110	12,165,054,020
46	TOTAL TRAN, DIST PLANT NET			12,067,825,928	-	(186,528,453)	11,881,297,474			11,881,297,474	5,042,390,921	6,636,964,925	201,942,528	-	11,881,297,474
47	General Plant														
48	Accumulated Depreciation		TD-5												
49	38901	Land and Land Rights		-	-	-	-	19	E38901	-	-	-	-	-	-
50	38902	Land and Land Rights		135,226	-	-	135,226	50	P38902	135,226	114,861	20,228	137	-	135,226
51	39001	Structures and Improvements		108,848,367	-	-	108,848,367	51	P39001	108,848,367	12,214,780	94,494,767	1,499,665	639,215	108,848,367
52	39101	Office furniture and equipment		5,718,111	-	-	5,718,111	52	E39101	5,718,111	98,265	5,231,411	118,093	27,699	5,718,111
53	39201	Transportation Equipment		68,318,803	-	-	68,318,803	53	E39201	68,318,803	18,035,720	15,828,616	4,031,105	70,032	68,318,803
54	39301	Stores Equipment		128,098	-	-	128,098	54	P39301	128,098	44,846	83,236	-	-	128,098
55	39401	Tools, Shop, and Garage Equipment		7,347,507	-	(3,959)	7,351,466	55	P39401	7,351,466	51,106	7,222,731	73,695	6,016	7,351,466
56	39501	Laboratory Equipment		10,167,491	-	(3,511,173)	6,656,318	56	E39501	6,656,318	-	1,243,131	5,408,107	309,491	6,656,318

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
11.8.5 ACCUMULATED DEPRECIATION
12.31.2023
DOCKET NO. 56211
SPONSOR: K. COLVIN - D. WATSON

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	ITRC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	ITC	Functionalization Factor Name	Allocation to Tests	TRAN	DEBT	MPT	TD/C'S	Total
65	39601	Power Operated Equipment		10,114,053	-	-	10,114,053	27	E39601	10,114,053	1,789,379	5,593,259	130,613	-	10,114,102
66															
67		Subtotal		211,388,769	-	(3,519,432)	207,869,337			207,869,337	35,710,449	159,627,443	11,265,379	1,266,166	207,869,337
68															
69	39701	Microwave Equipment		175,672,341	-	-	175,672,341	28	E39701	175,672,341	33,623,686	112,816,778	12,982,186	16,219,692	175,672,341
70	39702	Computer Equipment		69,436,010	-	(3,083,823)	66,452,406	30	E39702	66,452,406	12,709,939	42,692,747	4,967,338	6,142,473	66,452,406
71	39801	Miscellaneous Equipment		5,645,152	-	-	5,645,152	60	E39801	5,645,152	361,809	4,205,506	54,640	1,083,713	5,645,152
72	39911	Asset Retirement Cost On Plant		1,417,157	-	(1,417,157)	-		N/A	-	-	-	-	-	-
73															
74		Subtotal		252,279,670	-	(4,500,680)	247,769,990			247,769,990	46,835,434	159,715,114	17,943,864	23,475,877	247,769,990
75															
76	RWLP	RWLP		(152,000,023)	-	-	(152,000,023)	61	RWLP	(152,000,023)	(136,737,116)	(15,462,905)	-	-	(152,000,023)
77															
78		Subtotal		(152,000,023)	-	-	(152,000,023)			(152,000,023)	(136,737,116)	(15,462,905)	-	-	(152,000,023)
79															
80		TOTAL ACCUM. DEP. FOR GENERAL PLANT		311,659,415		(8,020,113)	303,639,304			303,639,304	(54,191,236)	303,879,382	29,205,943	24,742,244	303,639,304
81		TOTAL GENERAL PLANT NET		1,053,937,159		(8,157,192)	1,044,769,968			1,044,769,968	289,792,726	657,269,922	53,462,963	44,254,517	1,044,769,968
82															
83		TOTAL PLANT IN SERVICE NET (INCL. INTANGIBLES)		13,405,519,632		(195,695,645)	13,209,823,987			13,209,823,987	5,372,464,040	7,367,606,747	337,559,583	132,193,637	13,209,823,987
84															
85		TOTAL PLANT IN SERVICE NET (EXCL. INTANGIBLES)		13,121,763,087		(195,695,645)	12,926,067,442			12,926,067,442	5,332,173,647	7,294,233,946	355,405,331	44,254,517	12,926,067,442

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-B-5a RESERVE REALLOCATION ADJUSTMENT RETIREMENTS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / D. WATSON

			(1)	(2)
Line No.	FERC Account	Description	Less Retirements	Adjusted Book Reserve at 12/31/22
1				
2		Amortized General Property		
3	39101	Office furniture and equipment	-	-
4	39301	Stores Equipment	-	-
5	39401	Tools, Shop, and Garage Equipment	(3,959)	(3,959)
6	39501	Laboratory Equipment	(3,515,473)	(3,515,473)
7	39702	Computer Equipment	(3,083,523)	(3,083,523)
8	39801	Miscellaneous Equipment	-	-
9		Total Amortized General Property	(6,602,955)	(6,602,955)

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-6 PLANT HELD FOR FUTURE USE
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. S6211
 SPONSOR: K. COLVIN / E. EASTON

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
1	Other Rate Base Items														
2															
3	Plant Held for Future Use														
4	1050	Plant Held for Future Use		10,452,078	-	(4,192,438)	6,259,640	1	DA	6,259,640	6,042,505	217,135	-	-	6,259,640
5															
6	<i>Breakout Plant Held for Future Use by Function:</i>														
7															
8	Transmission Plant														
9	35003	Trans Land Owned Fee	II-B-6	7,861,787	-	(4,136,048)	3,725,738	2	TRAN	3,725,738	3,725,738	-	-	-	3,725,738
10	35004	Trans - Land Rts		2,316,767	-	-	2,316,767	2	TRAN	2,316,767	2,316,767	-	-	-	2,316,767
11															
12	Subtotal			10,178,554	-	(4,136,048)	6,042,505			6,042,505	6,042,505	-	-	-	6,042,505
13															
14	Distribution Plant														
15	36003	Dist Land Owned Fee	II-B-6	223,977	-	(6,842)	217,135	3	DIST	217,135	-	217,135	-	-	217,135
16															
17	Subtotal			223,977	-	(6,842)	217,135			217,135	-	217,135	-	-	217,135
18															
19	General Plant														
20	38903	Land Owned in Fee	II-B-6	49,547	-	(49,547)	-	13	GNLPLT-N	-	-	-	-	-	-
21															
22	Subtotal			49,547	-	(49,547)	-			-	-	-	-	-	-
23															
24	TOTAL PLANT HELD FOR FUTURE USE			10,452,078	-	(4,192,438)	6,259,640			6,259,640	6,042,505	217,135	-	-	6,259,640

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-7 ACCUMULATED PROVISIONS
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN / J. STORY

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	IT #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MLT	TD-CS	Total
1															
2		Other Rate Base Items													
3															
4		Other Accumulated Provisions	II-B-7												
5	1823	Regulatory Assets-Storm Reserve		42,017,815	-	(199,056)	41,818,759	3	DIST	41,818,759	-	41,818,759	-	-	41,818,759
6	2281	Regulatory Assets-Other		-	-	-	-	3	DIST	-	-	-	-	-	-
7	2282	Injuries & Damages-Auto Liability		(3,046,306)	-	-	(3,046,306)	21	GPLT	(3,046,306)	(1,099,448)	(1,811,528)	(96,892)	(38,438)	(3,046,306)
8	2282	Injuries & Damages-Gen Liability		(16,290,423)	-	11,161,631	(5,128,792)	15	PLTSVC-N	(5,128,792)	(2,107,365)	(2,341,389)	(129,379)	(50,659)	(5,128,792)
9	2282	Injuries & Damages-Workers' Comp		(4,130,595)	-	-	(4,130,595)	12	PAYXAG	(4,130,595)	(812,644)	(2,649,811)	(456,544)	(211,596)	(4,130,595)
10	2283	Benefit Restoration		-	-	(5,278,000)	(5,278,000)	12	PAYXAG	(5,278,000)	(1,038,381)	(3,385,881)	(583,561)	(270,374)	(5,278,000)
11		Subtotal		18,550,490	-	5,684,575	24,235,065			24,235,065	(5,025,838)	31,130,150	(1,266,179)	(571,067)	24,235,065
12		Accumulated Deferred Income Taxes													
13															
14	1950	Deferred Income Tax		300,848,302	-	182,723	301,331,025	62	DIT 190	301,331,025	165,869,092	178,854,921	11,889,610	4,717,402	301,331,025
15	2820	Def Inc Taxes-Fed-Accel Dcpr		(1,484,359,106)	-	20,897,115	(1,463,461,991)	63	DIT 282	(1,463,461,991)	(543,710,812)	(851,856,774)	(49,289,348)	(18,605,057)	(1,463,461,991)
16	2830	Def Inc Taxes-Federal-Other		(215,420,561)	-	136,572,727	(108,847,834)	64	DIT 283	(108,847,834)	(10,599,457)	(78,022,127)	(10,211,195)	(10,015,055)	(108,847,834)
17															
18		Subtotal		(1,428,931,365)		157,952,565	(1,270,978,800)			(1,270,978,800)	(448,441,177)	(751,023,980)	(47,610,933)	(23,902,710)	(1,270,978,800)
19															
20		TOTAL ACCUMULATED PROVISIONS	II-B-7	(1,410,380,875)		163,637,140	(1,246,743,735)			(1,246,743,735)	(453,499,015)	(719,593,830)	(48,877,113)	(24,473,777)	(1,246,743,735)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H-B-7.1 ACCUMULATED PROVISIONS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 46211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Year	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF %	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
1	Other Rate Base Items														
2															
3	Property Insurance Reserve		H-B-7												
4	2281	2023		42,017,815	-	-	42,017,815	3	DIST	42,017,815	-	42,017,815	-	-	42,017,815
5	2281	2022		21,407,120	-	-	21,407,120	3	DIST	21,407,120	-	21,407,120	-	-	21,407,120
6	2281	2021		17,341,896	-	-	17,341,896	3	DIST	17,341,896	-	17,341,896	-	-	17,341,896
7	2281	2020		14,597,657	-	-	14,597,657	3	DIST	14,597,657	-	14,597,657	-	-	14,597,657
8	2281	2019		13,280,870	-	-	13,280,870	3	DIST	13,280,870	-	13,280,870	-	-	13,280,870
9	2281	2018		5,829,611	-	-	5,829,611	3	DIST	5,829,611	-	5,829,611	-	-	5,829,611
10	2281	2017		1,083,078	-	-	1,083,078	3	DIST	1,083,078	-	1,083,078	-	-	1,083,078
11	2281	2016		678,709	-	-	678,709	3	DIST	678,709	-	678,709	-	-	678,709
12	2281	2015		(2,679,686)	-	-	(2,679,686)	3	DIST	(2,679,686)	-	(2,679,686)	-	-	(2,679,686)
13	2281	2014		(9,184,159)	-	-	(9,184,159)	3	DIST	(9,184,159)	-	(9,184,159)	-	-	(9,184,159)
14	2281	2013		(9,736,501)	-	-	(9,736,501)	3	DIST	(9,736,501)	-	(9,736,501)	-	-	(9,736,501)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOLLISTON ELECTRIC, LLC
11-B-8 MATERIALS & SUPPLIES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	RF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MEI	TDOS	Total
1															
2		Other Rate Base Items													
3															
4		Working Capital - Materials & Supplies													
5															
6	1540	Materials and Supplies													
7		Dec - 2022		433,536,326	-	(94,668,415)	338,867,911	65	MAT_SUP	338,867,911	189,083,506	146,539,587	3,244,818	-	338,867,911
8		Jan - 2023		445,500,928	-	(94,668,415)	350,832,513	65	MAT_SUP	350,832,513	195,759,585	151,713,543	3,359,385	-	350,832,513
9		Feb - 2023		444,068,948	-	(94,668,415)	349,400,532	65	MAT_SUP	349,400,532	194,960,560	151,094,299	3,345,673	-	349,400,532
10		Mar - 2023		462,856,782	-	(94,668,415)	368,187,966	65	MAT_SUP	368,187,966	205,443,683	159,218,712	3,525,571	-	368,187,966
11		Apr - 2023		473,808,112	-	(94,668,415)	379,139,696	65	MAT_SUP	379,139,696	211,554,593	163,954,664	3,630,439	-	379,139,696
12		May - 2023		457,431,550	-	(94,668,415)	362,763,135	65	MAT_SUP	362,763,135	202,416,704	156,872,805	3,473,626	-	362,763,135
13		Jun - 2023		440,224,574	-	(94,668,415)	345,556,158	65	MAT_SUP	345,556,158	192,815,451	149,151,813	3,308,861	-	345,556,158
14		Jul - 2023		442,735,676	-	(94,668,415)	348,067,261	65	MAT_SUP	348,067,261	194,216,613	150,517,741	3,332,906	-	348,067,261
15		Aug - 2023		439,489,425	-	(94,668,415)	344,821,010	65	MAT_SUP	344,821,010	192,405,251	149,113,937	3,301,822	-	344,821,010
16		Sep - 2023		451,551,370	-	(94,668,415)	356,882,955	65	MAT_SUP	356,882,955	199,135,646	154,329,988	3,417,321	-	356,882,955
17		Oct - 2023		465,722,086	-	(94,668,415)	371,053,671	65	MAT_SUP	371,053,671	207,042,705	160,157,951	3,553,012	-	371,053,671
18		Nov - 2023		483,923,907	-	(94,668,415)	389,255,492	65	MAT_SUP	389,255,492	217,199,064	168,329,125	3,727,303	-	389,255,492
19		Dec - 2023		399,897,198	-	(1,447,532)	398,449,667	65	MAT_SUP	398,449,667	222,329,284	172,305,011	3,815,341	-	398,449,667
20		13-Month Average Balance		449,288,191	-	(87,495,576)	361,792,613			361,792,613	201,874,050	156,452,249	3,464,314	-	361,792,613
21															
22		Jan - 2024		-	-	-	-	65	MAT_SUP	-	-	-	-	-	-
23		Feb - 2024		-	-	-	-	65	MAT_SUP	-	-	-	-	-	-
24		Mar - 2024		-	-	-	-	65	MAT_SUP	-	-	-	-	-	-
25															
26	1630	Undistributed M&S Expenses													
27		Dec - 2022		(738)	-	-	(738)	66	MAT_SUP_UND	(738)	(412)	(319)	(7)	-	(738)
28		Jan - 2023		(990,313)	-	-	(990,313)	66	MAT_SUP_UND	(990,313)	(552,581)	(428,250)	(9,483)	-	(990,313)
29		Feb - 2023		3,821,412	-	-	3,821,412	66	MAT_SUP_UND	3,821,412	2,132,294	1,652,526	36,592	-	3,821,412
30		Mar - 2023		4,113,675	-	-	4,113,675	66	MAT_SUP_UND	4,113,675	2,295,373	1,778,912	39,390	-	4,113,675
31		Apr - 2023		4,358,466	-	-	4,358,466	66	MAT_SUP_UND	4,358,466	2,710,955	2,100,939	46,522	-	4,358,466
32		May - 2023		3,615,256	-	-	3,615,256	66	MAT_SUP_UND	3,615,256	2,017,262	1,563,377	34,618	-	3,615,256
33		Jun - 2023		4,672,008	-	-	4,672,008	66	MAT_SUP_UND	4,672,008	2,606,914	2,020,357	44,737	-	4,672,008
34		Jul - 2023		955,070	-	-	955,070	66	MAT_SUP_UND	955,070	572,915	413,009	9,145	-	955,070
35		Aug - 2023		(1,577,420)	-	-	(1,577,420)	66	MAT_SUP_UND	(1,577,420)	(880,178)	(682,137)	(15,105)	-	(1,577,420)
36		Sep - 2023		357,515	-	-	357,515	66	MAT_SUP_UND	357,515	199,488	154,603	3,423	-	357,515
37		Oct - 2023		718,095	-	-	718,095	66	MAT_SUP_UND	718,095	400,687	310,532	6,876	-	718,095
38		Nov - 2023		127,523	-	-	127,523	66	MAT_SUP_UND	127,523	71,156	55,116	1,221	-	127,523
39		Dec - 2023		(18,819,562)	-	(1,269,637)	(20,089,199)	66	MAT_SUP_UND	(20,089,199)	(708,139)	(519,040)	(12,157)	-	(20,616,376)
40															
41		13-Month Average Balance		140,076	-	(1,352,302)	(1,212,226)			(1,212,226)	832,726	645,362	14,290	-	(1,212,226)
42															
43		Jan - 2024		-	-	-	-	66	MAT_SUP_UND	-	-	-	-	-	-
44		Feb - 2024		-	-	-	-	66	MAT_SUP_UND	-	-	-	-	-	-
45		Mar - 2024		-	-	-	-	66	MAT_SUP_UND	-	-	-	-	-	-
46															
47		TOTAL MATERIALS & SUPPLIES		449,428,267	-	(86,145,276)	363,282,991			363,282,991	202,706,756	157,097,611	3,478,604	-	363,282,991

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-9 CASH WORKING CAPITAL
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN / T. LYONS

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF %	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MEET	TTCCS	Total
1	Other Rate Base Items														
2															
3	Working Capital - Cash		II-B-9												
4		Cash & Working Funds		-	746,640.828		11,425,768	8	OMAGXTP(565)	11,425,768	2,242,551	7,103,059	1,093,341	986,816	11,425,768
5															
6		O&M Expenses plus A&G Expenses	II-D-2	501,459,301											
7		Less: Material & Supplies expense		10,686,669											
8		Less: Prepaid amortization		26,239,869											
9				464,532,763											
10		% Allowance per P.U.C. SUBST. R. 25.231		12.50%											
11		One-Eighth of O&M Test		58,066,595											
12															
13	Allowance for Cash Working Capital			58,066,595	-	(46,640,828)	11,425,768			11,425,768	2,242,551	7,103,059	1,093,341	986,816	11,425,768
14															
15	TOTAL CASH WORKING CAPITAL			58,066,595	-	(46,640,828)	11,425,768			11,425,768	2,242,551	7,103,059	1,093,341	986,816	11,425,768
16															
17	TOTAL WORKING CAPITAL			507,494,862		(132,786,104)	374,708,758			374,708,758	204,949,327	164,200,670	4,571,945	986,816	374,708,758
18															
19	* http://www.puc.texas.gov/agency/index.html/subrules/electric/25.231/25.231.pdf														

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-B-9.1 CASH WORKING CAPITAL
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / T. LYONS

(1)

Line No.	FERC Account	Description	Total Company
1	Working Capital - Cash Test		
2		Cash Working Capital	11,425,768
3			
4		Requested Revenue Requirement	3,698,885,062
5		Percentage	1.00%
6		1% of Requested Revenue Requirement	36,988,851
7			
8		Greater than 1% test:	FALSE

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
11-B-10 PREPAYMENT IS
1251 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	PTCC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	TF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MRT	TTCS	Total
1															
2		Other Rate Base Items													
3															
4		Working Capital - Prepayments													
5															
6	1650	Prepay-Insurance	IT-T-10												
7		Dec - 2022		11,597,263	-	-	11,597,263	15	PLTSVC-N	11,597,263	4,764,188	6,424,971	292,552	114,551	11,597,263
8		Jan - 2023		10,587,593	-	-	10,587,593	15	PLTSVC-N	10,587,593	4,370,326	5,865,606	267,082	104,578	10,587,593
9		Feb - 2023		9,062,336	-	-	9,062,336	15	PLTSVC-N	9,062,336	3,723,613	5,020,602	228,606	89,313	9,062,336
10		Mar - 2023		7,537,078	-	-	7,537,078	15	PLTSVC-N	7,537,078	3,096,903	4,175,508	190,130	74,447	7,537,078
11		Apr - 2023		6,011,821	-	-	6,011,821	15	PLTSVC-N	6,011,821	2,476,192	3,330,594	151,654	59,381	6,011,821
12		May - 2023		4,689,338	-	-	4,689,338	15	PLTSVC-N	4,689,338	1,936,794	2,597,523	118,293	46,319	4,689,338
13		Jun - 2023		8,340,733	-	-	8,340,733	15	PLTSVC-N	8,340,733	3,427,116	4,620,829	210,493	82,385	8,340,733
14		Jul - 2023		6,718,199	-	-	6,718,199	15	PLTSVC-N	6,718,199	2,760,434	3,721,032	169,473	66,339	6,718,199
15		Aug - 2023		5,095,664	-	-	5,095,664	15	PLTSVC-N	5,095,664	2,093,753	2,823,036	128,543	50,332	5,095,664
16		Sep - 2023		3,640,618	-	-	3,640,618	15	PLTSVC-N	3,640,618	1,493,890	2,016,930	91,838	35,860	3,640,618
17		Oct - 2023		17,699,242	-	-	17,699,242	15	PLTSVC-N	17,699,242	7,272,425	9,895,513	416,181	174,823	17,699,242
18		Nov - 2023		16,523,824	-	-	16,523,824	15	PLTSVC-N	16,523,824	6,789,459	9,154,313	416,830	183,213	16,523,824
19		Dec - 2023		14,647,672	-	-	14,647,672	15	PLTSVC-N	14,647,672	6,018,568	8,114,920	369,502	144,682	14,647,672
20															
21		13 Month Average Balance		9,396,259	-	-	9,396,259			9,396,259	3,849,829	5,205,459	237,030	97,811	9,396,259
22															
23		Jan - 2024		-	-	-	-	15	PLTSVC-N	-	-	-	-	-	-
24		Feb - 2024		-	-	-	-	15	PLTSVC-N	-	-	-	-	-	-
25		Mar - 2024		-	-	-	-	15	PLTSVC-N	-	-	-	-	-	-
26															
27	1650	Other Taxes													
28		Dec - 2022		11,757,709	-	211,757,709	-	3	DIST	-	-	-	-	-	-
29		Jan - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
30		Feb - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
31		Mar - 2023		11,534,083	-	11,534,083	-	3	DIST	-	-	-	-	-	-
32		Apr - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
33		May - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
34		Jun - 2023		12,069,346	-	12,069,346	-	3	DIST	-	-	-	-	-	-
35		Jul - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
36		Aug - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
37		Sep - 2023		12,016,262	-	12,016,262	-	3	DIST	-	-	-	-	-	-
38		Oct - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
39		Nov - 2023		-	-	-	-	3	DIST	-	-	-	-	-	-
40		Dec - 2023		12,007,339	-	12,007,339	-	3	DIST	-	-	-	-	-	-
41															
42		13 Month Average Balance		4,563,296	-	4,563,296	-			-	-	-	-	-	-
43															
44		Jan - 2024		-	-	-	-	3	DIST	-	-	-	-	-	-
45		Feb - 2024		-	-	-	-	3	DIST	-	-	-	-	-	-
46		Mar - 2024		-	-	-	-	3	DIST	-	-	-	-	-	-
47															
48	1650	Prepay-Other	11-B-10												
49		Dec - 2022		17,753,876	-	21,099,743,921	1,098,941	15	PLTSVC-N	1,098,941	451,544	698,823	27,722	10,873	1,098,941
50		Jan - 2023		17,591,085	-	21,099,743,921	1,060,002	15	PLTSVC-N	1,060,002	435,543	587,249	26,740	10,470	1,060,002
51		Feb - 2023		19,167,022	-	21,099,743,921	2,732,666	15	PLTSVC-N	2,732,666	1,122,823	1,515,918	68,034	26,992	2,732,666
52		Mar - 2023		20,326,708	-	21,099,743,921	3,102,101	15	PLTSVC-N	3,102,101	1,271,620	1,718,589	78,254	30,611	3,102,101
53		Apr - 2023		20,377,213	-	21,099,743,921	3,200,371	15	PLTSVC-N	3,200,371	1,376,086	1,828,431	83,255	32,599	3,200,371
54		May - 2023		19,752,602	-	21,099,743,921	2,822,523	15	PLTSVC-N	2,822,523	1,159,662	1,563,588	71,196	27,877	2,822,523
55		Jun - 2023		19,167,079	-	21,099,743,921	2,383,861	15	PLTSVC-N	2,383,861	979,502	1,326,677	60,135	23,546	2,383,861
56		Jul - 2023		19,918,706	-	21,099,743,921	3,282,551	15	PLTSVC-N	3,282,551	1,318,764	1,818,518	82,806	32,423	3,282,551
57		Aug - 2023		19,222,913	-	21,099,743,921	2,733,830	15	PLTSVC-N	2,733,830	1,123,309	1,514,573	68,964	27,003	2,733,830
58		Sep - 2023		18,583,694	-	21,099,743,921	2,241,662	15	PLTSVC-N	2,241,662	921,075	1,241,898	56,548	22,142	2,241,662
59		Oct - 2023		18,245,449	-	21,099,743,921	2,050,486	15	PLTSVC-N	2,050,486	842,520	1,135,981	51,725	20,253	2,050,486
60		Nov - 2023		19,417,309	-	21,099,743,921	3,269,393	15	PLTSVC-N	3,269,393	1,381,147	1,866,669	81,996	33,261	3,269,393
61		Dec - 2023		20,118,132	-	21,099,743,921	3,286,031	15	PLTSVC-N	3,286,031	1,391,273	1,877,886	85,416	35,115	3,286,031
62															
63		13 Month Average Balance		19,264,846	-	21,099,743,921	2,581,864			2,581,864	1,060,869	1,430,272	65,130	23,502	2,581,864
64															
65															

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-B-10 PREPAYMENTS
1251 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	PTCC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	TF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MRT	TDOS	Total
65		Jan - 2024		-	-	-	-	15	PLTSVC-N	-	-	-	-	-	-
66		Feb - 2024		-	-	-	-	15	PLTSVC-N	-	-	-	-	-	-
67		Mar - 2024		-	-	-	-	15	PLTSVC-N	-	-	-	-	-	-
68															
69	1650	Executive Benefits	II-B-10												
70		Dec - 2022		3,706,381	-	(3,706,381)	-	12	PAYXAG	-	-	-	-	-	-
71		Jan - 2023		3,228,472	-	(3,228,472)	-	12	PAYXAG	-	-	-	-	-	-
72		Feb - 2023		2,796,813	-	(2,796,813)	-	12	PAYXAG	-	-	-	-	-	-
73		Mar - 2023		2,291,123	-	(2,291,123)	-	12	PAYXAG	-	-	-	-	-	-
74		Apr - 2023		1,833,590	-	(1,833,590)	-	12	PAYXAG	-	-	-	-	-	-
75		May - 2023		1,266,494	-	(1,266,494)	-	12	PAYXAG	-	-	-	-	-	-
76		Jun - 2023		910,876	-	(910,876)	-	12	PAYXAG	-	-	-	-	-	-
77		Jul - 2023		2,278,339	-	(2,278,339)	-	12	PAYXAG	-	-	-	-	-	-
78		Aug - 2023		1,592,818	-	(1,592,818)	-	12	PAYXAG	-	-	-	-	-	-
79		Sep - 2023		1,633,618	-	(1,633,618)	-	12	PAYXAG	-	-	-	-	-	-
80		Oct - 2023		1,102,207	-	(1,102,207)	-	12	PAYXAG	-	-	-	-	-	-
81		Nov - 2023		4,285,227	-	(4,285,227)	-	12	PAYXAG	-	-	-	-	-	-
82		Dec - 2023		3,786,984	-	(3,786,984)	-	12	PAYXAG	-	-	-	-	-	-
83															
84		13 Month Average Balance		2,368,269		(2,368,269)									
85															
86		Jan - 2024		-	-	-	-	12	PAYXAG	-	-	-	-	-	-
87		Feb - 2024		-	-	-	-	12	PAYXAG	-	-	-	-	-	-
88		Mar - 2024		-	-	-	-	12	PAYXAG	-	-	-	-	-	-
89															
90	1650	Prepaid Pension Assets	II-B-10												
91		Dec - 2022		-	-	59,192,340	59,192,340	12	PAYXAG	59,192,340	11,645,363	37,072,378	6,542,379	3,032,221	59,192,340
92		Jan - 2023		-	-	56,741,055	56,741,055	12	PAYXAG	56,741,055	11,163,693	36,491,783	6,271,777	2,996,803	56,741,055
93		Feb - 2023		-	-	55,831,078	55,831,078	12	PAYXAG	55,831,078	10,981,076	35,816,100	6,170,867	2,860,035	55,831,078
94		Mar - 2023		-	-	54,918,100	54,918,100	12	PAYXAG	54,918,100	10,804,459	35,250,417	6,069,058	2,813,266	54,918,100
95		Apr - 2023		-	-	54,005,122	54,005,122	12	PAYXAG	54,005,122	10,624,842	34,644,734	5,969,049	2,766,407	54,005,122
96		May - 2023		-	-	53,092,145	53,092,145	12	PAYXAG	53,092,145	10,415,224	34,059,052	5,868,140	2,719,738	53,092,145
97		Jun - 2023		-	-	52,179,167	52,179,167	12	PAYXAG	52,179,167	10,265,697	33,473,369	5,767,231	2,672,960	52,179,167
98		Jul - 2023		-	-	51,266,190	51,266,190	12	PAYXAG	51,266,190	10,085,990	32,887,686	5,666,322	2,626,191	51,266,190
99		Aug - 2023		-	-	50,353,212	50,353,212	12	PAYXAG	50,353,212	9,966,373	32,302,064	5,565,413	2,579,422	50,353,212
100		Sep - 2023		-	-	49,440,234	49,440,234	12	PAYXAG	49,440,234	9,736,756	31,716,321	5,461,294	2,532,671	49,440,234
101		Oct - 2023		-	-	48,527,257	48,527,257	12	PAYXAG	48,527,257	9,517,139	31,139,638	5,363,293	2,485,885	48,527,257
102		Nov - 2023		-	-	47,614,282	47,614,282	12	PAYXAG	47,614,282	9,304,371	30,563,017	5,260,370	2,439,113	47,614,282
103		Dec - 2023		-	-	46,701,304	46,701,304	12	PAYXAG	46,701,304	9,091,554	30,000,245	5,158,661	2,392,545	46,701,304
104															
105		13 Month Average Balance		53,030,653		53,030,653				53,030,653	10,433,127	34,919,604	5,561,344	2,716,479	53,030,653
106															
107		Jan - 2024		-	-	-	-	12	PAYXAG	-	-	-	-	-	-
108		Feb - 2024		-	-	-	-	12	PAYXAG	-	-	-	-	-	-
109		Mar - 2024		-	-	-	-	12	PAYXAG	-	-	-	-	-	-
110															
111		TOTAL PREPAYMENTS	II-B-10	55,532,870	-	29,476,106	65,008,777			65,008,777	15,354,897	49,653,578	6,163,594	2,834,892	65,008,777
112															
113		Working Capital Total	II-B-8 II-B-10	543,027,732		(102,309,991)	440,717,732			139,717,535	220,304,133	294,856,215	10,735,448	3,821,208	439,717,735

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-11 OTHER RATE CASE ITEMS
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FR #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDOS	Total
1															
2		Other Rate Base Items													
3															
4		Customer Deposits & Advances													
5	2350	Customer Deposits-Miscellaneous		185,981	-	85,981	-	1	DA	-	-	-	-	-	-
6	2350	Customer Deposits		6,974	-	6,974	-	1	DA	-	-	-	-	-	-
7	2350	Customer Deposits-ROW Damage		1310,166	-	-	1310,166	2	TRAN	(310,166)	(310,166)	-	-	-	1310,166
8	2521	Cust Adv Constr-Old Jobs-Refund		(37,013,212)	-	-	(37,013,212)	1	TRAN	(37,013,212)	(37,013,212)	-	-	-	(37,013,212)
9															
10		Subtotal Customer Deposits & Advances		(37,446,336)	-	92,958	(37,353,378)			(37,353,378)	(37,353,378)	-	-	-	(37,353,378)
11															
12		Non-Tax Related Regulatory Liabilities													
13	2510	Current Regulatory Liability		95,172	-	(95,172)	-	1	DA	-	-	-	-	-	-
14	2540	Reg Liability TCRU		(78,683,831)	-	78,683,831	-	1	DA	-	-	-	-	-	-
15	2510	Reg Liability - Other		11,652,163	-	-	11,652,163	3	DIST	(1,652,163)	-	(1,652,163)	-	-	11,652,163
16	2540	Reg Liability Pension Deferral		(70,062,252)	-	-	(70,062,252)	12	PAYXAG	(70,062,252)	(13,783,884)	(44,043,517)	(7,743,803)	(3,589,049)	(70,062,252)
17	2510	Reg Liab(Tax)-Interest Rate Hedge		(5,990,771)	-	5,990,771	-	1	DA	-	-	-	-	-	-
18	2540	Regulatory Liability Ben Plans AOCI Offset		(82,208,846)	-	82,208,846	-	1	DA	-	-	-	-	-	-
19															
20		Subtotal Non-Tax Regulatory Liabilities		(238,502,694)	-	166,788,278	(71,714,416)			(71,714,416)	(13,783,884)	(46,597,690)	(7,743,803)	(3,589,049)	(71,714,416)
21															
22		Tax Related Regulatory Liabilities													
23	2510	OCI ASC 815 Profit		-	-	-	-	1	DA	-	-	-	-	-	-
24	2540	Reg NC Liab EDIT - Plant		(656,607,521)	-	443,044	(656,164,476)	21	GPLT	(656,164,476)	(236,817,544)	(390,197,283)	(20,870,276)	(8,279,373)	(656,164,476)
25	2510	REG NC Liab EDIT - ARAM AMORT		(38,586,966)	-	-	(38,586,966)	21	GPLT	(38,586,966)	(13,926,191)	(22,916,273)	(1,227,315)	(186,881)	(38,586,966)
26															
27		Subtotal Tax Regulatory Liabilities		(695,194,487)	-	443,044	(694,751,442)			(694,751,442)	(250,744,038)	(413,143,556)	(22,097,591)	(8,766,257)	(694,751,442)
28															
29		TOTAL OTHER RATE BASE ITEMS	II-B-11	(971,143,516)	-	167,324,280	(803,819,236)			(803,819,236)	(301,881,300)	(459,741,236)	(29,841,394)	(12,355,306)	(803,819,236)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H-B-12 REGULATORY ASSETS
FISCAL YEAR ENDING 12/31/2023
DOCKET NO. 56111
SPONSOR: E. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)
Line No.	ITRC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	IT #	Functionalization Factor Name	Allotment to Texas	TRAN	DIST	MTT	TDCR	Total	Authority	Order (Docket No. and Page)
1																	
2		Other Rate Base Items															
3		Regulatory Assets in Rate Base	H-B-12														
4																	
5		Non-Linear Related Regulatory Assets															
6	1923	Regulatory Assets-TBTF Other		(9,526,573)	-	9,526,573	-	1	DA	-	-	-	-	-	-	*	*
7	1925	Regulatory Assets - RECEP/OU		9,120,810	-	(9,120,810)	-	1	DA	-	-	-	-	-	-	*	*
8	1923	Regulatory Assets-Ind Debt		8,104,940	-	(277,498)	8,027,442	3	TDCR	8,027,442	-	-	-	8,027,442	8,027,442	*	*
9	1925	Reg Asset Rolloff/Long Term Capital Costs		8,104,605	-	-	8,104,605	71	COVID	8,104,605	1,037,615	6,341,078	484,503	338,379	8,104,605	*	*
10	1923	Regulatory Assets-Typhoon Harvey		26,498,322	-	11,446,134	37,938,456	71	HAARVTV	37,938,456	-	482,348	-	-	37,938,456	*	*
11	1925	Regulatory Assets-Expedited Switch		303,913	-	-	303,913	4	ME1	303,913	-	-	-	303,913	303,913	*	*
12	1923	Regulatory Assets-Rate Case Expense		1,851,364	-	(2,851,104)	-	1	DA	-	-	-	-	-	-	*	*
13	1925	Reg Assets - SMLF		7,215,579	-	-	7,215,579	4	ME1	7,215,579	-	-	-	7,215,579	7,215,579	*	*
14	1923	Regulatory Assets-Load Management Program		1,084,848	-	-	1,084,848	65	DIST	-	-	1,084,848	-	-	1,084,848	*	*
15	1925	Regulatory Assets-Long Lead Time Facilities		7,193,354	-	(12,377,949)	6,215,605	65	MA1 SUP	6,215,605	3,534,019	3,731,112	60,172	-	6,215,605	*	*
16	1923	Regulatory Assets-Emergency Generation		106,661,928	-	(106,661,928)	-	1	DA	-	-	-	-	-	-	*	*
17	1925	Regulatory Assets-Emergency Generation, LLC		199,921,931	-	(199,921,931)	-	1	DA	-	-	-	-	-	-	*	*
18	1923	2021 Hurricane Nicholas		50,527,267	-	-	50,527,267	78	NICTOTAS	50,527,267	-	-	-	-	50,527,267	*	*
19	1925	2021 Winter Storm Uri		17,313,260	-	-	17,313,260	79	URI	17,313,260	538,486	-	-	-	17,313,260	*	*
20	1923	Regulatory Assets - Storm Costs Other		45,045,935	-	-	45,045,935	72	ASTURA	45,045,935	1,309,449	41,736,486	-	-	45,045,935	*	*
21	1925	Regulatory Assets-2007 Securitization		28,653	-	(28,653)	-	1	DA	-	-	-	-	-	-	*	*
22	1923	Regulatory Assets-Asset Retire Oblig		20,009,601	-	(20,009,601)	-	1	DA	-	-	-	-	-	-	*	*
23																	
24																	
25		Subtotal Non-Linear Regulatory Assets		910,665,905		(726,859,967)	183,776,940			183,776,940	6,911,946	169,554,674	5,064,499	8,265,821	183,776,940		
26																	
27		Linear Related Regulatory Assets	H-B-12														
28	1923	Regulatory Assets-Docket		25,814,666	-	(25,814,666)	-	1	DA	-	-	-	-	-	-	*	*
29	1925	Reg Asset-Debt/Financial (RDS)		10,979,173	-	-	10,979,173	13	PAYLAG	10,979,173	3,160,017	7,049,230	1,213,290	562,425	10,979,173	*	*
30	1923	100% R-Eq ATTTC Charge (Reg. Tax Assets)		66,621,951	-	(66,621,951)	-	1	DA	-	-	-	-	-	-	*	*
31	1925	Asset 100% R-Eq APUDG (Reg. Tax Assets)		19,139,656	-	-	19,139,656	-	1	DA	-	-	-	-	-	*	*
32	1923	100% R-Net Tx Debt APD (Reg. Tax Assets)		2,435,348	-	(2,435,348)	-	1	DA	-	-	-	-	-	-	*	*
33	1925	Asset 100% R-Net Tx APD (Reg. Tax Assets)		2,369,696	-	(2,369,696)	-	1	DA	-	-	-	-	-	-	*	*
34	1923	100% R-Prod Tax DTTT (Reg. Tax Assets)		(41,974,936)	-	-	(41,974,936)	21	CPPT	(41,974,936)	(15,510,164)	(25,555,640)	(1,366,881)	(542,251)	(41,974,936)	*	*
35	1925	Asset 100% R-Prod Tax DTTT (Reg. Tax Assets)		(41,974,936)	-	-	(41,974,936)	21	CPPT	(41,974,936)	(15,510,164)	(25,555,640)	(1,366,881)	(542,251)	(41,974,936)	*	*
36	1923	100% R-Invent Tax CR (Reg. Tax Assets)		2,133,247	-	(2,133,247)	-	1	DA	-	-	-	-	-	-	*	*
37	1925	Asset 100% R-Invent Tax CR (Reg. Tax Assets)		(2,133,247)	-	-	(2,133,247)	-	1	DA	-	-	-	-	-	*	*
38	1923	Non-Current Process Account, Deferred Taxes & Other		46,606,774	-	-	46,606,774	21	CPPT	46,606,774	16,853,420	27,768,882	1,485,260	580,212	46,606,774	*	*
39																	
40																	
41		Subtotal Tax Regulatory Assets		124,259,435		(67,276,393)	56,983,041			56,983,041	18,727,267	54,349,691	2,673,249	1,141,633	56,983,041		
42																	
43		TOTAL REG H-B-12	H-B-12	1,034,925,341		(794,136,360)	240,659,581			240,659,581	25,639,214	194,875,174	10,738,939	9,407,454	240,659,581		
44																	
45		TOTAL OTH H-B-6 H2		(793,119,440)		(870,896,375)				17,156,897,815	1,503,394,746	1,779,656,743	1,672,450,119	1,233,599,920	1,1363,925,815		
46																	
47		TOTAL RATE H-B-1 H2		13,679,527,892		(1,833,629,719)	11,845,898,173			4,869,069,567	6,587,920,334	280,514,564	109,593,706		11,845,898,173		
48																	
49		Rate of Return		7.03%	7.03%	7.03%	7.03%			7.03%	7.03%	7.03%	7.03%	7.03%	7.03%		
50																	
51																	
52		RETURN ON RATE BASE		961,892,696	-	(128,933,911)	-			832,958,784	3,869,069,567	463,237,657	19,710,661	7,835,899	832,958,784	-	-

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H.B. 12a REGULATORY ASSETS - NARRATIVE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

Line No.	FERC Account	Description	Docket FOR	Narrative	
1		Other Rate Base Items			
2		Regulatory Assets in Rate Base			
3					
4		Non-Tax Related Regulatory Assets			
5	1823	Regulatory Assets-Bad Debt	Substantive Rule §25.107 Docket No. 49421	Deferral of load debts resulting from defaults by Retail Electric Providers (REPs) for recovery in this rate case proceeding. On March 18, 2020, in response to the growing threat of the coronavirus disease (COVID-19), Texas' Governor issued a Declaration of State of Disaster for all counties in Texas. This Commission Order addresses the effects of COVID-19 for services provided by electric utilities and water and sewer utilities in the state of Texas. Through this Order, the Commission takes steps to provide regulated utility companies some regulatory certainty by authorizing the use of an accounting mechanism and a subsequent process through which regulated utility companies may seek future recovery of expenses resulting from the effects of COVID-19.	179023
6	1823	Reg. Asset Relief Prog. Incremental Costs	Docket No. 50664 108		179024
7	1823	Regulatory Assets-Hurricane Harvey	Accounting Standards Codification (ASC) 980 Regulated Operations recovery assumption based on previously approved storm costs - Docket No. 38339, FOF 116 Docket No. 49421	Hurricane Harvey, a major storm classified as a Category 4 hurricane on the Saffir-Simpson Hurricane Wind Scale, first struck the Texas coast on Friday, August 25, 2017 and remained over the Houston area for the next several days. The unprecedented flooding from torrential amounts of rainfall accompanying the storm caused significant damage to or destruction of CenterPoint Energy Houston Electric assets. The account includes deferred incremental costs incurred as a result of Hurricane Harvey. They are operational and maintenance (O&M) in nature and are not recoverable through insurance proceeds.	179030
8	1823	Regulatory Assets-Expedited Switch	Substantive Rule §25.474 (c) Project No. 36536 Docket No. 38339, FOFs 65 and 66 Docket No. 49421	Recovery is allowed for the increased costs incurred in shorting the timeline for customers switching REPs ("Expedited Switches"). Costs incurred after 2009 are deferred and request for recovery in this rate case proceeding.	179032
9	1823	Regulatory Assets - SMT	Docket No. 47364 FOF 13e Docket No. 49421	Per Docket No. 47364, it is appropriate for the Company to account for its reasonable and necessary operating and maintenance costs associated with the common web portal required by 16 Texas Administrative Code (TAC) §25.130(d), (g) and (j), authorized in the Company's AMS deployment plan, developed through Project No. 34610, commonly known as Smart Meter Texas (SMT) costs. It is reasonable for the Company to establish a regulatory asset to track SMT costs incurred after the end of the final AMS reconciliation period paid prior to the implementation date of new base rates resulting from its next comprehensive base rate proceeding.	179046
10	1823	Regulatory Assets-Load Management Progr	Docket No. 52639 Ordering Paragraph 2	On January 12, 2022, The Public Utility Commission of Texas (P.U.C.T.) issued a Final Order in Docket 52639 authorizing CenterPoint Energy to operate an interim load-management program for nonresidential customers from December 1, 2021 to February 28, 2022. CenterPoint may defer the reasonable and necessary costs associated with the design and operation of its interim load-management program incurred after December 16, 2021 until February 28, 2022 that are not recovered through other means and record those costs in an asset account.	179047
11	1823	Regulatory Assets-Long Lead Time Facilities	PURA 39.918	Under PURA 39.918 Utility Facilities for Power Restoration After Significant Power Outage, CenterPoint Energy deferred qualified long lead time materials' carrying costs and incremental O&M to seek recovery in the Company's next base rate proceeding.	179049

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H.B. 12a REGULATORY ASSETS - NARRATIVE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

12	1823	Regulatory Assets-Hurricane Nicholas	Accounting Standards Codification (ASC) 980 Regulated Operations recovery assumption based on previously approved storm costs - Docket No. 38339, FOT 116	Hurricane Nicholas was a slow-moving and erratic Category 1 hurricane that made landfall in Texas in mid-September 2021. The storm left at least 503,000 without power in Texas, mostly in the Houston area. An estimated 33 percent of Galveston County residents were without power. Texas' Governor issued disaster declaration on September 13, 2021. The account includes deferred incremental costs incurred as a result of Hurricane Nicholas. They are operational and maintenance (O&M) in nature and are not recoverable through insurance proceeds.	179055
13	1823	Regulatory Assets-Winter Storm Uri	Accounting Standards Codification (ASC) 980 Regulated Operations recovery assumption based on previously approved storm costs - Docket No. 38339, FOT 116	Winter Storm Uri was a major winter and ice storm which caused up to approx. 48.6% of generation under ERCOT to fail, with Houston at or below freezing for 44 consecutive hours and temperatures as low as 13 degrees. The State grid frequency was approx. 5 minutes away from triggering dangerous levels of automatic generator shut offs. CTEIE was ordered to shed approx. 25% of its load. (2.2 REVISED ERCOT Presentation.pdf). On Feb. 19th, it was declared a "major disaster" by the President (FEMA-4586-DR) from Feb. 11th onward. Most of this asset is employee and contractor labor.	179056
14	1823	Regulatory Assets-Hurricane Laura	Accounting Standards Codification (ASC) 980 Regulated Operations recovery assumption based on previously approved storm costs - Docket No. 38339, FOT 116	Hurricane Laura, a major storm classified as a Category 4 hurricane on the Saffir- Simpson Hurricane Wind Scale. Houston Electric Operations activated EOP Tuesday, August 25, 2020. The account includes deferred incremental costs incurred as a result of Hurricane Laura. They are operational and maintenance (O&M) in nature and are not estimated to be recoverable through insurance proceeds. Approximately 70% of this asset is related to mutual assistance activated as a reasonable and necessary measure to provide restoration of service and infrastructure based on the probable impact to CCHH's service territory.	179057
15					
16					
17					
18		Tax Related Regulatory Assets			
19	1823	Reg. Asset-Postretirement (RD'S)	Docket No. 38339 FOT 152 and 159A	Deferred tax charges resulted from the elimination of the tax deductibility of the Medicare Part D Subsidy in the Postretirement Plan due to the passage of the Affordable Care Act in March of 2010. A regulatory asset is created due to the fact that the tax benefit was previously passed through to the rate payers by being included in the rate calculation for the years prior to 2010. ASC 740 (formerly SFAS 109) requires adjustment of a deferred tax liability or asset for enacted changes in the tax laws or tax rates. Therefore, the reduction of the corporate federal income tax rate from 46 percent to 34 percent by the Tax Reform Act of 1986 requires a reduction in deferred tax liabilities. The Tax Cuts and Jobs Act of 2017 lowered the corporate federal income tax rate from 35 percent to 21 percent. If the actions of regulators make it probable that a decrease in tax rates will result in a reduction in rate revenue, a liability to ratepayers should be recorded. Please note that the regulatory liability is recorded as a negative asset on CCHH's books.	179105
20	1823	Excess Accum. Deferred Taxes & Other (Current and Non-Current)	ASC 740, Income Taxes Docket No. 38339		179140-179150

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II B 13 GAIN OR LOSS ON SALE OF UTILITY ASSETS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	FERC Account	Property Name	Included in Rates?	Year Placed into Service	Previous Docket No.	Book Amount	Net Sales Amount	Gain or (Loss)	FF %	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MKT	TDOS
1															
2		CPHE did not have any gains/losses on the sale of utility assets in 2023													

Total

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-B-14 FUNDED (UNFUNDED) PENSION AND OTHER POST-EMPLOYMENT BENEFITS BALANCE
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. S6211
 SPONSOR: K. COLVIN

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Description	Total Recoverable Expenses	Amount in Balance Sheet and Other	Amount as Operating Expense in Rates	Deferred Amount	Cumulative Deferral Amount	Amount Approved in Docket 49421	Regulatory Asset(Liability) Balance
1	Pension Deferral Regulatory Asset (Liability)							
2	Beginning Balance	-	-	-	-	-	(60,642,126)	(60,642,126)
3								
4	2019	50,278,042	23,293,301	39,806,503	(12,821,762)	(12,821,762)	-	(73,463,888)
5	2019 Amortization	-	-	-	-	-	-	-
6	2020	22,091,525	10,597,988	30,657,032	(19,163,495)	(31,985,257)	-	(84,272,246)
7	2020 Amortization	-	-	-	-	-	8,355,137	-
8	2021	36,199,290	18,792,500	26,525,013	(9,118,223)	(41,103,480)	-	(81,262,043)
9	2021 Amortization	-	-	-	-	-	12,128,425	-
10	2022	62,685,212	32,260,332	26,525,013	3,899,867	(37,203,613)	-	(63,233,751)
11	2022 Amortization	-	-	-	-	-	12,128,425	-
12	2023	24,287,230	14,719,144	26,525,013	(16,956,927)	(54,160,540)	-	(70,062,252)
13	2023 Amortization	-	-	-	-	-	12,128,425	-
14								
15	Balance at December 31, 2023	195,541,299	99,663,265	150,038,574	(54,160,540)	(54,160,540)	(15,901,713)	(70,062,252)

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
ITEM 15A: ALLOWANCE FOR FUND USED DURING CONSTRUCTION (ARUDC)
FISCAL YEAR ENDING 12/31/2021
DOCKET NO. S6211
SPONSOR: E. COLVIN

Period	Rate	Amount Capitalized Generated	Amount Transferred to Plant
Jan-Mar 2015	5.00%	15,000,000	20,250,000
Jan-Mar 2016	5.00%	22,000,000	29,700,000
Jan-Mar 2017	5.75%	33,200,000	44,315,000
Jan-Mar 2018	5.75%	35,400,000	46,890,000
Jan-Mar 2019	5.50%	45,000,000	59,250,000
Total		167,100,000	220,205,000

Line No.	FISCAL Account	Description	Reference Account	Jan Inventory	Est Reg. List or Not. Electric	Known and Measurable Charges	Company Total Expense	F + W	Practical Allowance Factor Rate	Allowable Total	TRAC	F	V+	T - (F)	Net
1		Allowance for Funds Used During Construction	1-4-11-A												
2	1-672	ARUDC unallocated generated		167,100,000		1,67,101,000		1	Ex						
3															
4															
5															
6		Subtotal		167,104,000		(167,104,000)									
7		TOTAL CWIP	1-3-11-A	167,104,000		(167,104,000)									

Line No.	FISCAL Account	Description	Reference Account	Jan Inventory	Est Reg. List or Not. Electric	Known and Measurable Charges	Company Total Expense	F + W	Practical Allowance Factor Rate	Allowable Total	TRAC	F	V+	T - (F)	Net
1		Intangible Plant - Gross	1-3-11-A												
2	600-21	Wire through a New MVFEPS		(1,419,300)	-	(1,419,300)	1	-100%	1,419,300	(1,419,300)	1,419,300	(1,419,300)	-	-	(1,419,300)
3	600-26	Wire thru SWT yrs		1,192,000	-	1,192,000	1	-100%	1,192,000	1,192,000	1,192,000	1,192,000	-	-	1,192,000
4	360-17	Material SWT yrs		342,121	-	342,121	22	20.00%	512,721	75,600	110,257	107,014	162,132	342,121	342,121
5	360-12	Material SWT yrs		157,560	-	157,560	22	20.00%	236,340	1,07,027	3,102,260	2,313,957	3,611,650	157,560	157,560
6	600-15	Wire thru SWT yrs		8,130,154	-	8,130,154	1	-100%	8,130,154	1,191,201	12,940,500	2,340,100	19,700,000	8,130,154	8,130,154
7															
8		Subtotal		10,735,296	-	-	10,735,296			10,735,296	1,534,392	2,736,081	3,108,296	3,327,166	10,735,296
9															
10		Transmission Plant - Gross	1-4-11-A												
11	600-21	Land and Land Fee		89,400	-	89,400	1	20.00%	10,728	84,101	1,119	-	-	-	89,400
12	330-12	Land and Land Right		231,222	-	231,222	26	-100%	27,322	231,222	1,119	-	-	-	231,222
13	330-11	Structure and Support Materials		2,116,227	-	2,116,227	27	-100%	27,322	2,116,227	1,119,227	-	-	-	2,116,227
14	600-21	Structure and Support		17,294,960	-	17,294,960	18	-100%	17,544,000	17,544,000	1,119,000	-	-	-	17,294,960
15	600-21	Support and Support		2,880,000	-	2,880,000	19	20.00%	3,456,000	2,880,000	-	-	-	-	2,880,000
16	330-11	Pole, Tower, and Fixture		2,116,227	-	2,116,227	30	-100%	2,196,226	2,116,227	-	-	-	-	2,116,227
17	330-11	Overhead Conductors and Devices		1623,112	-	1623,112	31	-100%	1,623,112	1623,112	-	-	-	-	1623,112
18	600-21	Overground Conduit		11,000	-	11,000	32	-100%	11,000	11,000	-	-	-	-	11,000
19	600-21	Overground Conduit and Device		975,000	-	975,000	33	20.00%	1,170,000	975,000	-	-	-	-	975,000
20	330-11	Stack and Stack		2,116,667	-	2,116,667	34	-100%	21,166,667	2,116,667	-	-	-	-	2,116,667
21															
22		Subtotal		31,122,931		31,122,931			31,122,931	79,640,350	1,463,581				31,122,931
23															
24		Distribution Plant - Gross	1-3-11-A												
25	360-21	Land and Land Fee		47,292	-	47,292	35	20.00%	10,200	1,229	22,230	-	-	-	47,292
26	600-21	Land and Land Right		-	-	-	36	-100%	-	-	-	-	-	-	-
27	600-21	Structure and Support Materials		2,001,000	-	2,001,000	37	-100%	1,000,000	2,001,000	1,000,000	-	-	-	2,001,000
28	360-11	Stack and Support		12,116,227	-	12,116,227	38	20.00%	2,116,226	12,116,227	7,000,159	-	-	-	12,116,227
29	360-11	Pole, Tower, and Fixture		2,116,227	-	2,116,227	39	20.00%	22,116,226	2,116,227	22,116,226	-	-	-	2,116,227
30	600-21	Overhead Conductors and Devices		1,001,000	-	1,001,000	40	-100%	1,000,000	1,001,000	-	-	-	-	1,001,000
31	600-21	Overground Conduit		2,001,000	-	2,001,000	41	-100%	1,000,000	1,001,000	-	-	-	-	2,001,000
32	360-11	Overground Conductors and Devices		2,116,667	-	2,116,667	42	20.00%	3,101,159	3,101,159	-	-	-	-	2,116,667
33	360-11	Overground Conduit		1,162,297	-	1,162,297	43	20.00%	1,95,516	1,95,516	-	-	-	-	1,162,297
34	600-21	Wire		3,000	-	3,000	44	-100%	3,000	-	-	-	-	-	3,000
35	600-21	Wire		-	-	-	45	-100%	-	-	-	-	-	-	-
36	330-13	Automated Meter		-	-	-	46	20.00%	27,700	-	-	-	-	-	-
37	330-11	Street Lighting and Signal Systems		1,210,161	-	1,210,161	47	20.00%	1,210,161	1,210,161	-	-	-	-	1,210,161
38	600-21	Monthly Lighting		4,191	-	4,191	48	-100%	4,191	-	-	-	-	-	4,191
39	600-21	Automated Meter and Support		-	-	-	49	100%	-	-	-	-	-	-	-
40															
41		Subtotal		27,232,264	-	-	27,232,264			27,232,264	5,002,508	22,169,056	-	-	27,232,264
42															
43		TOTAL INT. PLANT - GROSS	1-4-11-A	119,091,000	-	-	119,091,000			119,091,000	86,327,040	26,426,268	3,108,296	3,327,166	119,091,000
44		TOTAL TRAC, DIST PLANT - GROSS	1-3-11-A	108,555,194	-	-	108,555,194			108,555,194	84,705,008	23,652,237	-	-	108,555,194

Line No.	FISCAL Account	Description	Reference Account	Jan Inventory	Est Reg. List or Not. Electric	Known and Measurable Charges	Company Total Expense	F + W	Practical Allowance Factor Rate	Allowable Total	TRAC	F	V+	T - (F)	Net
1		General Plant - Gross	1-3-11-A												

[illegible][illegible]

Period	Note	Amount Capitalized Generated	Amount Transferred to Plant
Jan-Mar 1999	Various	100,741,715	53,441,100
Jan-Mar 1999	Various	174,864,471	65,024,181
Jul-Dec 1999	Various	139,343,101	55,116,110
Jan-Dec 2000	Various	237,952,277	152,199,156
Jan-Dec 2001	Various	537,432,432	174,444,144
Total		1,150,333,996	590,185,691

Line No.	Facility Account	Department	Reference Account	Total Company	Non-Integrated or Non-Assets	Disposal and Measure Charges	Company Total - Assets	CF#	Capitalization - Other Assets	Amount to Totals	TRAN	DIST	MET	TDOS	Total
Integration Plant - Gross															
1	300-32	Manufact Plant - NMFG SW	11-6-11-4	111,330			111,330	23	896031	111,330	507,56	37,215	1,131	1,752	111,330
2	300-32	Manufact SW 1 yrs		1,622			1,622	23	896031	1,622	1,622	3,065	1,131	3,752	1,622
4	300-25	Vehicle - 1/2 yrs						24	896032						
5	300-10	Vehicle - 1/2 yrs		3,759,548			3,759,548	23	896031	3,759,548	1,540,650	3,235,401	3,759,548	1,540,648	3,759,548
6	300-15	Manufact SW 1 yrs						23	896031						
7															
8															
9															
10	Subtotal														
				3,894,003			3,894,003			3,894,003	1,261,853	3,299,781	3,275,025	2,356,344	3,894,003
Integration Plant - Gross															
11	330-31	Land and Land Fee	11-6-11-5	192,713			192,713	25	893031	192,713	159,761	3,951			192,713
12	330-21	Land and Land Fee		6,964,761			6,964,761	26	893031	6,964,761	6,964,761	3			6,964,761
13	330-23	Structural improvements		1,108,436			1,108,436	27	893031	1,108,436	1,108,436	5,968			1,108,436
14	330-21	Structural improvements		4,151,155			4,151,155	28	893031	4,151,155	4,151,155	1,615,719			4,151,155
15	330-21	Towers and Poles		14,766,372			14,766,372	29	893031	14,766,372	14,766,372	6,627,757			14,766,372
16	330-21	Towers, Poles, and Poles		4,603,900			4,603,900	30	893031	4,603,900					4,603,900
17	330-21	Overhead Conduits and Devices		4,159,234			4,159,234	31	893031	4,159,234					4,159,234
18	330-21	Underground Conduits		9,216			9,216	32	893031	9,216					9,216
19	330-21	Underground Conduits and Devices		357,413			357,413	33	893031	357,413					357,413
20	330-21	Underground Conduits and Devices		31,594,344			31,594,344	34	893031	31,594,344					31,594,344
21															
22															
23															
24	Subtotal														
				156,412,031	-		156,412,031			156,412,031	154,027,834	1,684,093	-	-	156,412,031
Integration Plant - Gross															
25	330-21	Land and Land Fee	11-6-11-5	5,934,761			5,934,761	35	893031	5,934,761	1,028,641	4,449,761			5,934,761
26	300-32	Manufact Plant - NMFG SW						27	896032						
27	300-21	Structural improvements		4,151,155			4,151,155	27	896031	4,151,155	1,615,719	1,615,719			4,151,155
28	300-21	Structural improvements		1,108,436			1,108,436	28	896031	1,108,436	1,108,436	5,968			1,108,436
29	300-21	Towers and Poles		14,766,372			14,766,372	29	896031	14,766,372	14,766,372	6,627,757			14,766,372
30	300-21	Towers, Poles, and Poles		4,603,900			4,603,900	30	896031	4,603,900					4,603,900
31	300-21	Overhead Conduits and Devices		4,159,234			4,159,234	31	896031	4,159,234					4,159,234
32	300-21	Underground Conduits and Devices		9,216			9,216	32	896031	9,216					9,216
33	300-21	Underground Conduits and Devices		357,413			357,413	33	896031	357,413					357,413
34	300-21	Underground Conduits and Devices		31,594,344			31,594,344	34	896031	31,594,344					31,594,344
35	300-21	Underground Conduits and Devices		4,159,234			4,159,234	35	896031	4,159,234					4,159,234
36	300-21	Underground Conduits and Devices		9,216			9,216	36	896031	9,216					9,216
37	300-21	Underground Conduits and Devices		357,413			357,413	37	896031	357,413					357,413
38	300-21	Underground Conduits and Devices		31,594,344			31,594,344	38	896031	31,594,344					31,594,344
39	300-21	Underground Conduits and Devices		4,159,234			4,159,234	39	896031	4,159,234					4,159,234
40	300-21	Underground Conduits and Devices		9,216			9,216	40	896031	9,216					9,216
41	300-21	Underground Conduits and Devices		357,413			357,413	41	896031	357,413					357,413
42	300-21	Underground Conduits and Devices		31,594,344			31,594,344	42	896031	31,594,344					31,594,344
43								1	DA						
44	Subtotal														
				383,605,358			383,605,358			383,605,358	9,565,843	360,439,390	13,563,067		383,605,358
TOTAL INT, TRAN, DIST, PLANT GROSS															
45	300-32	Manufact Plant - NMFG SW	11-6-11-5	548,913,791			548,913,791			548,913,791	169,558,629	364,464,737	16,138,091	2,356,344	548,913,791
46	TOTAL TRAN, DISTILLANT GROSS														
				540,018,789			540,018,789			540,018,789	363,164,946	13,563,067			540,018,789

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 UTILITY CONSTRUCTION OVERHEAD (UOH)
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. S6211
 SPONSOR: E. COLVIN

Line No.	FYCC Account	Description	Reference (Worksheet)	Total Company	Non-Regulated or Non-Utility	Known and Measurable Changes	Company Total (\$ mil)	FF#	Centralization Factor Name	Adjusted to Totals	TKAN	DEF	MBT	TD-95	Total
1	General Plant - Gross		II-B-15-A												
46	309 01	Land and Land Rent		-	-	-	49	E309 01	-	-	-	-	-	-	-
16	309 02	Land and Land Rights		-	-	-	13	E309 02	-	-	-	-	-	-	-
17	390 01	Structures and Improvements		5,221	-	-	5,221	E390 01	5,221	5,221	16,155	552	123	-	5,221
48	390 03	Off-Site Wastewater Equipment		4,596	-	-	4,596	E390 03	4,596	4,596	15,184	257	666	-	4,596
49	390 03	Wastewater - Outflow		(106,596)	-	-	(106,596)	E390 03	(106,596)	(106,596)	(6,714)	(6,714)	(4)	-	(106,596)
50	390 01	Structures and Improvements		366	-	-	366	E390 01	366	366	131	212	2	-	366
71	391 01	Tools, Shop and Garage Equipment		76,362	-	-	76,362	E391 01	76,362	76,362	23	75,005	755	62	76,362
52	390 03	Wastewater Equipment		8,075	-	-	8,075	E390 03	8,075	8,075	1,545	6,530	59	-	8,075
53	390 03	Wastewater Equipment		10,069	-	-	10,069	E390 03	10,069	10,069	35,045	2,175	-	-	10,069
54															
55		Subtotal		187,471	-	-	187,471		187,471	50,803	126,788	4,162	1,169	-	187,471
56															
57	General Plant - Miscellaneous														
58	390 01	Manufacturing Equipment		20,197	-	-	20,197	E390 01	20,197	2,561	37,395	191	2,556	-	20,197
59	399 01	Assoc. External Cost-Cost Plant		-	-	-	-	E399 01	-	-	-	-	-	-	-
60		Subtotal		20,197	-	-	20,197		20,197	2,561	37,395	191	2,556	-	20,197
61															
62		TOTAL GENERAL PLANT GROSS	II-B-15	207,668	-	-	207,668		207,668	56,067	166,154	4,643	10,805	-	207,668
63															
64	Communication Equipment - Gross		II-B-15												
65	390 01	Communication Equipment		5,570,362	-	-	5,570,362	E390 01	5,570,362	1,071,489	3,598,876	413,025	177,204	-	5,570,362
66	390 01	Computer Equipment		1,674,713	-	-	1,674,713	E390 01	1,674,713	(488,554)	(1,012,340)	(11,241)	(45,544)	-	1,674,713
67															
68															
69															
70															
71															
72															
73		Subtotal		3,985,194	-	-	3,985,194		3,985,194	762,604	2,587,595	294,443	368,553	-	3,985,194
74															
75		TOTAL COMMUNICATION EQUIPMENT	II-B-15	3,985,194	-	-	3,985,194		3,985,194	762,604	2,587,595	294,443	368,553	-	3,985,194
76															
77		TOTAL GENERAL PLANT GROSS (INCL. COMM. EQUIP.)	II-B-15	4,220,863	-	-	4,220,863		4,220,863	819,670	2,723,790	299,088	379,357	-	4,220,863
78															
79		TOTAL PLANT IN SERVICE GROSS (INCL. INTANGIBLES)	II-B-15-A	553,133,654	-	-	553,133,654		553,133,654	166,373,300	367,189,477	16,457,177	3,135,701	-	553,133,654
80															
81		TOTAL PLANT IN SERVICE GROSS (EXCL. INTANGIBLES)	II-B-15	544,279,652	-	-	544,279,652		544,279,652	165,110,447	364,888,606	15,862,132	379,357	-	544,279,652
82															

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-1 RATE OF RETURN CALCULATION
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN**

The determination of final revenue requirements for CenterPoint Energy Houston Electric, LLC is based on the rate of return method.

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-1.1 RATE OF RETURN METHOD
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

		(1)	(2)	
Line No.	Description	Reference Schedule	Total Company Book	Company Total Request
1				
2	Common Equity	II-C-2.1	9.4, 22%	4.67%
3	Preferred Stock	II-C-2.1		
4	Preferred Trust Securities	II-C-2.1		
5	Long-Term Debt	II-C-2.1	2.36%	2.36%
6	Short-Term/Interim Debt	II-C-2.1		
7				
8	TOTAL		6.58%	7.03%
9				
10	⁽¹⁾ Based on a return of equity of 9.4% per Docket #49421.			

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-2.1 WEIGHTED AVERAGE COST OF CAPITAL
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN**

			(1)	(2)	(3)	(4)
Line No.	Description	Reference Schedule	Balance	Percent of Total	Cost	Weighted Cost
1	Common Equity		5,990,929,790	44.90%	10.40%	4.67%
2	Preferred Stock	II-C-2.2	-	0.00%	0.00%	0.00%
3	Preferred Trust Securities	II-C-2.3	-	0.00%	0.00%	0.00%
4	Long-Term Debt	II-C-2.4	7,351,041,105	55.10%	4.29%	2.36%
5	Short-Term/Interim Debt	II-C-2.5	-	0.00%	0.00%	0.00%
6						
7	TOTAL		13,341,970,895	100.00%	14.69%	7.03%
8						

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-2.2 WEIGHTED AVERAGE COST OF PREFERRED STOCK
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / J. RICHERT**

This schedule is not applicable as CenterPoint Energy Houston Electric, LLC has not issued preferred stock.

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-2.2a ADJUSTED COST OF PREFERRED STOCK
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / J. RICHERT**

This schedule is not applicable as CenterPoint Energy Houston Electric, LLC has not issued preferred stock.

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-2.3 WEIGHTED AVERAGE COST OF PREFERRED TRUST SECURITIES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / J. RICHERT**

This schedule is not applicable as CenterPoint Energy Houston Electric, LLC has not issued preferred trust securities.

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-2.3a ADJUSTED COST OF PREFERRED TRUST SECURITIES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / J. RICHERT**

This schedule is not applicable as CenterPoint Energy Houston Electric, LLC has not issued preferred trust securities.

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-C.2.4 WEIGHTED AVERAGE COST OF LONG TERM DEBT
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN / J. RICHERT

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
Line No.	Description	Issuance Date	Maturity Date	Interest Rate	Principal Amount as Issuance	Premium or (Discount)	Underwriting Fees and Insurance Expenses	Gain or (Loss) on Recquired Debt	Original Net Proceeds	Net Proceeds As % of Par	Principal Currently Outstanding	Current Net Proceeds	Issue As % of Total Net Proceeds	Cost of Debt	Weighted Average Cost
1															
2	Direct														
3	6.95% Series K - General Mortgage	03/13/2003	03/15/2033	6.9500%	312,275,000	(1,789,336)	3,059,051	(14,375,168)	293,051,463	93.8440%	312,275,000	293,051,463	4.0133%	7.4670%	0.2917%
4	3.35% Series W - General Mortgage	08/10/2012	08/01/2042	3.3500%	500,000,000	(1,280,000)	5,036,616	(48,139,079)	445,544,305	89.1082%	500,000,000	445,544,305	6.1016%	4.1912%	0.2537%
5	4.35% Series X - General Mortgage	03/17/2014	04/01/2044	4.3500%	600,000,000	(6,450,000)	6,389,579	-	587,160,421	97.8601%	600,000,000	587,160,421	8.0410%	4.6326%	0.3723%
6	2.4% Series Z - General Mortgage	08/11/2016	09/01/2026	2.4000%	300,000,000	715,539	2,616,008	-	298,099,531	99.3663%	300,000,000	298,099,531	4.0824%	2.4714%	0.1006%
7	3.0% Series AA - General Mortgage	01/12/2017	02/01/2027	3.0000%	300,000,000	(2,525,980)	2,617,661	-	294,856,359	98.2855%	300,000,000	294,856,359	4.0380%	3.2003%	0.1292%
8	3.95% Series AB - General Mortgage	02/28/2018	03/01/2048	3.9500%	400,000,000	3,466,602	4,405,679	-	399,060,923	99.7652%	400,000,000	399,060,923	5.4651%	3.9634%	0.2166%
9	4.25% Series AC - General Mortgage	01/15/2019	02/01/2049	4.2500%	700,000,000	(29,108,667)	7,649,479	-	663,241,854	94.7488%	700,000,000	663,241,854	9.0830%	4.5730%	0.4154%
10	2.9% Series AD - General Mortgage	06/05/2020	07/01/2050	2.9000%	300,000,000	(603,000)	3,496,632	-	295,900,368	98.6335%	300,000,000	295,900,368	4.0523%	2.9690%	0.1203%
11	2.35% Series AE - General Mortgage	03/11/2021	04/01/2051	2.3500%	400,000,000	(1,708,000)	3,497,024	-	394,794,976	98.6987%	400,000,000	394,794,976	5.4066%	2.4988%	0.1350%
12	3.35% Series AF - General Mortgage	03/11/2021	04/01/2051	3.3500%	700,000,000	(2,379,000)	7,718,220	-	689,592,780	98.5049%	700,000,000	689,592,780	9.4426%	3.4503%	0.3239%
13	3.60% Series AG - General Mortgage	02/28/2022	03/01/2052	3.6000%	300,000,000	(1,389,000)	2,669,008	-	295,941,992	98.6473%	300,000,000	295,941,992	4.0529%	3.1577%	0.1280%
14	3.8% Series AH - General Mortgage	02/28/2022	03/01/2052	3.8000%	500,000,000	(6,315,000)	5,573,347	-	487,911,653	97.5823%	500,000,000	487,911,653	6.8819%	3.7845%	0.2493%
15	4.45% Series AI - General Mortgage	09/15/2022	10/01/2052	4.4500%	500,000,000	(1,775,000)	4,482,827	-	493,742,173	98.7484%	500,000,000	493,742,173	6.7617%	4.6666%	0.3113%
16	4.85% Series AJ - General Mortgage	09/15/2022	10/01/2052	4.8500%	300,000,000	(1,853,000)	3,364,696	(2,315,408)	292,666,896	97.5546%	300,000,000	292,666,896	4.0080%	5.0081%	0.2007%
17	4.95% Series AK - General Mortgage	03/23/2023	04/01/2053	4.9500%	600,000,000	(8,180,039)	5,445,218	-	586,374,743	97.7291%	600,000,000	586,374,743	8.0303%	3.2428%	0.4210%
18	5.30% Series AL - General Mortgage	03/23/2023	04/01/2053	5.3000%	300,000,000	(7,408,818)	3,397,609	-	289,195,573	96.3979%	300,000,000	289,195,573	3.9605%	5.5476%	0.2197%
19	5.20% Series AM - General Mortgage	09/18/2023	10/01/2028	5.2000%	500,000,000	(560,000)	4,446,648	-	494,993,352	98.9987%	500,000,000	494,993,352	6.7788%	5.4280%	0.3680%
20															
21	Subtotal				7,512,275,000	(69,542,690)	75,805,282	(64,829,655)	7,302,037,364		7,512,275,000	7,302,037,364	100.00%		4.2676%
22															
23	Credit Facility														
24	\$300M Revolving Credit Facility	05/03/2016	12/06/2027	0.0000%	300,000,000	-	3,827,300	-	296,172,700	98.7242%	-	-	0.0000%	0.0501%	0.0000%
25															
26	Subtotal				-	300,000,000	-	3,827,300	296,172,700		-	-	0.000%		0.0000%
27															
28	Total				7,512,275,000	(69,542,690)	79,692,582	(64,829,655)	7,398,210,064		7,512,275,000	7,302,037,364	100.00%		4.2676%
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															

Plus:	Unamortized Premium (Discount)	(28,099,779)
Plus:	Reg Asset Interest Rate Hedge	(29,241,540)
Less:	Unamortized Fees and Insurance Expenses	60,810,308
Plus:	Unamortized Gains (Losses) on Reacq. Debt	(43,062,268)
	Net Balance of Debt	7,351,041,105

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-C-2.4a ADJUSTED COST OF LONG-TERM DEBT
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN / J. RICHERT

(I)			
Line No.	Description	Reference Schedule	Amount
1	Proposed:		
2	Balance of Unamortized Gains (Losses) on	II-C-2.4	(43,082,268)
3	Reacquired Debt (Schedule II-C-2.4)		
4	Balance Related to Gains (Losses) Identified	II-C-2.4	(36,527,891)
5	in Col.(h) of Schedule II-C-2.4		
6			
7	Net Balance of Unamortized Gains (Losses) Not		(6,554,377)
8	Accounted for in Col.(h) of Schedule II-C-2.4		
9			
10			
11	Annual Amortization of Gains (Losses) on		(3,200,085)
12	Reacquired Debt		
13	Annual Amortization Related to Gains (Losses)	II-C-2.4	(2,093,572)
14	Identified in Col.(h) of Schedule II-C-2.4		
15			
16	Net Annual Amortization of Gains (Losses) Not		(1,106,513)
17	Accounted for in Col.(h) of Schedule II-C-2.4		
18			
19			
20	Net Balance of Debt (Schedule II-C-2.4)	II-C-2.4	7,351,041,105
21	Net Balance of Unamortized Gains (Losses) from Line 7		(6,554,377)
22			
23	Debt Balance Excluding Net Gains (Losses)		7,357,595,482
24			
25	Weighted Average Cost of Debt (Schedule II-C-2.4)	II-C-2.4	4.2676%
26			
27	Annual Debt Requirement		313,993,752
28			
29	Net Amortization of Gains (Losses) from Line 16		(1,106,513)
30			
31	Adjusted Annual Debt Requirement		315,100,265
32			
33	Adjusted Cost of Debt (Line 31/Line 20)		4.2865%

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-C-2.5 WEIGHTED AVERAGE COST OF SHORT-TERM DEBT
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / J. RICHERT

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Balance at end of 2020	Balance at end of 2021	Balance at end of 2022	Balance Outstanding	Balance As a % of Total	Average Cost	Weighted Average Cost
1	Bank Loans	-	-	-	-	0.00%	0.00%	0.00%
2	Other	7,571,391	511,862,023	641,971,745	-	0.00%	5.31%	0.00%
3								
4	Total Notes Payable	7,571,391	511,862,023	641,971,745	-	-		-

PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-C-2.5a WEIGHTED AVERAGE COST OF SHORT-TERM DEBT- DAILY
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN / J. RICHIERT

		(1)	(2)
Line No.	Date	Average Daily Balance Outstanding	Weighted Average Cost
1	1/1/2023	641,971,745	4.9570%
2	1/2/2023	641,971,745	4.9570%
3	1/3/2023	634,689,453	4.9570%
4	1/4/2023	621,631,528	4.9681%
5	1/5/2023	651,047,670	4.9687%
6	1/6/2023	665,673,745	4.9846%
7	1/7/2023	665,673,745	4.9927%
8	1/8/2023	665,673,745	4.9927%
9	1/9/2023	26,953,911	4.9927%
10	1/10/2023	20,072,524	5.0045%
11	1/11/2023	13,409,461	5.0099%
12	1/12/2023	149,057,873	5.0159%
13	1/13/2023	171,693,610	5.0099%
14	1/14/2023	171,693,610	5.0236%
15	1/15/2023	171,693,610	5.0236%
16	1/16/2023	171,693,610	5.0236%
17	1/17/2023	160,716,040	5.0236%
18	1/18/2023	155,352,317	5.0280%
19	1/19/2023	155,848,927	5.0316%
20	1/20/2023	182,239,037	5.0279%
21	1/21/2023	182,239,037	5.0252%
22	1/22/2023	182,239,037	5.0252%
23	1/23/2023	192,181,773	5.0252%
24	1/24/2023	193,215,010	5.0313%
25	1/25/2023	202,158,593	5.0423%
26	1/26/2023	206,224,928	5.0400%
27	1/27/2023	222,534,576	5.0437%
28	1/28/2023	222,534,576	5.0335%
29	1/29/2023	222,534,576	5.0335%
30	1/30/2023	224,791,092	5.0335%
31	1/31/2023	219,246,372	5.0385%
32	2/1/2023	253,564,735	5.0070%
33	2/2/2023	245,844,442	4.9995%
34	2/3/2023	268,500,744	5.0602%
35	2/4/2023	268,500,744	5.0577%
36	2/5/2023	268,500,744	5.0577%
37	2/6/2023	300,349,637	5.0577%

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Line No.	Date	Average Daily Balance Outstanding	Weighted Average Cost
38	2/7/2023	292,830,345	5.0581%
39	2/8/2023	300,291,833	5.0647%
40	2/9/2023	291,738,939	5.0666%
41	2/10/2023	290,959,195	5.0675%
42	2/11/2023	290,959,195	5.0677%
43	2/12/2023	290,959,195	5.0677%
44	2/13/2023	298,036,270	5.0677%
45	2/14/2023	298,001,469	5.0690%
46	2/15/2023	289,837,799	5.0746%
47	2/16/2023	284,727,012	5.0754%
48	2/17/2023	296,811,069	5.0756%
49	2/18/2023	296,811,069	5.0766%
50	2/19/2023	296,811,069	5.0766%
51	2/20/2023	296,811,069	5.0766%
52	2/21/2023	292,973,837	5.0766%
53	2/22/2023	324,859,700	5.0785%
54	2/23/2023	326,768,292	5.0787%
55	2/24/2023	332,179,450	5.1002%
56	2/25/2023	332,179,450	5.0966%
57	2/26/2023	332,179,450	5.0966%
58	2/27/2023	326,226,120	5.0966%
59	2/28/2023	318,274,928	5.0913%
60	3/1/2023	350,806,696	5.1259%
61	3/2/2023	354,817,917	5.1279%
62	3/3/2023	392,940,299	5.1215%
63	3/4/2023	392,940,299	5.1231%
64	3/5/2023	392,940,299	5.1231%
65	3/6/2023	412,081,099	5.1231%
66	3/7/2023	434,220,845	5.1215%
67	3/8/2023	444,159,676	5.1336%
68	3/9/2023	455,843,413	5.1321%
69	3/10/2023	460,139,717	5.1297%
70	3/11/2023	460,139,717	5.1332%
71	3/12/2023	460,139,717	5.1332%
72	3/13/2023	458,710,336	5.1332%
73	3/14/2023	456,812,190	5.1373%
74	3/15/2023	459,656,462	5.1388%

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75	3/16/2023	455,200,822	5.2063%
76	3/17/2023	480,119,132	5.3783%
77	3/18/2023	480,119,132	5.4400%
78	3/19/2023	480,119,132	5.4400%
79	3/20/2023	511,507,237	5.4400%
80	3/21/2023	506,273,374	5.5458%
81	3/22/2023	492,528,931	5.5161%
82	3/23/2023	-	0.0000%
83	3/24/2023	-	0.0000%
84	3/25/2023	-	0.0000%
85	3/26/2023	-	0.0000%
86	3/27/2023	-	0.0000%
87	3/28/2023	-	0.0000%
88	3/29/2023	-	0.0000%
89	3/30/2023	-	0.0000%
90	3/31/2023	-	0.0000%
91	4/1/2023	-	0.0000%
92	4/2/2023	-	0.0000%
93	4/3/2023	-	0.0000%
94	4/4/2023	-	0.0000%
95	4/5/2023	-	0.0000%
96	4/6/2023	-	0.0000%
97	4/7/2023	-	0.0000%
98	4/8/2023	-	0.0000%
99	4/9/2023	-	0.0000%
100	4/10/2023	-	0.0000%
101	4/11/2023	-	0.0000%
102	4/12/2023	-	0.0000%
103	4/13/2023	-	0.0000%
104	4/14/2023	-	0.0000%
105	4/15/2023	-	0.0000%
106	4/16/2023	-	0.0000%
107	4/17/2023	-	0.0000%
108	4/18/2023	-	0.0000%
109	4/19/2023	-	0.0000%
110	4/20/2023	-	0.0000%
111	4/21/2023	-	0.0000%