

CenterPoint Energy Resources Corp.
d/b/a CenterPoint Energy Oklahoma Gas
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Fifth Revised Sheet No. 3-5.1/21

Applies to State of Oklahoma

Cancelling Fourth Revised Sheet No. 3-5.1/17

**RIDER SCHEDULE NO. 5
PBRC PLAN**

5. PERFORMANCE BASED RATE CHANGE (PBRC) PLAN

5.1. APPLICATION

5.1.1. This Plan is applicable to the Company's customers billed under any natural gas rate schedule incorporating the PBRC Plan, or "the Plan." This Plan is designed to address the unique financial and operating concerns of the Company.

5.1.2 The rates associated with the Primary PBRC will be calculated in Appendix 1 and the rates associated with Energy Efficiency programs will be calculated in Appendix 2. Paragraphs 5.2 through 5.4 are intended to deal with the Primary PBRC and the paragraphs under Section 5.5 are intended to deal with the rates associated with Energy Efficiency programs.

5.2. APPLICATION OF PBRC PLAN

5.2.1. (a) The Company's Allowed Return on Equity (AR) shall be 10.50% beginning with Test Year 2008 and forward. This AR will be effective until it is changed by the Commission after notice and evidentiary hearing. The Earned Return on Equity (ER) shall be recalculated annually under this Plan, using the same methodology used to calculate the AR in Cause No. PUD200400187, for use in determining the rate change adjustments that become effective during the subsequent years.

(b) An ROE dead-band of 100 basis points is hereby established. The dead-band shall be from 10.00% to 11.00% in which no rate change shall occur. Any possible rate increase will be triggered only when the ER is below 10.00%, as explained in Paragraph 5.3.2. Similarly, any credit and sharing with the Company's customers shall occur when the ER is above 11.00%.

5.3. APPLICATION OF PRIMARY PBRC PLAN CALCULATION PROCEDURE

5.3.1. For each twelve-month period ended December 31, a Commission determination shall be made pursuant to this PBRC Plan as to whether the Company's revenue should be increased, decreased or left unchanged. If it is determined that the revenue should be increased, the natural gas rate schedules incorporating this PBRC Plan will be adjusted in the manner set

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Issued by Paul Gastineau, Director of Rates and Regulatory Research

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forth in paragraph 5.3.5, below. Revised rate schedules will be applicable to bills rendered on and after July 1 and will remain in effect until changed under the provisions set forth in this Plan and by order of the Oklahoma Corporation Commission (hereinafter "OCC"). If it is determined that a credit is required under this PBRC Plan and the Company's revenue thereby decreased, then the Company shall flow the credit through to the customers served under any rate schedule incorporating this PBRC Plan by reference in the manner set forth in paragraph 5.3.6, below. Any rate increase or credit shall be apportioned to customers in the following manner: 80% to Residential customers (RS-1) and 20% to General Service (GS-1) customers.

5.3.2. (a) If, for the twelve month period ended December 31, the Company's ER is below 10.00%, the base rates under the rate schedule subject to this PBRC Plan shall be increased for the amount necessary, in total, to restore the ROE to the AR. For example, if the ER for a given review period were to generate revenue levels that are equal to or below an ROE of 9.99%, then rates would be increased by the amount necessary to bring the ROE to 10.50% (AR).

(b) If, for the twelve month period ended December 31 of each year of the Plan, the Company's ER is greater than 11.00%, the portion of ER that is greater than 11.00% shall be shared on a 75/25 basis between the customers and the Company, with the customers receiving the greater amount.

5.3.3. Should a change in revenues be required under the terms of this PBRC Plan, then the PBRC Plan shall be developed using the Schedules and Format outlined in Appendix 1 attached herewith. The amounts shall be the actual costs recorded in the books and records of the Company, except for the adjustments for any payroll changes implemented during the Test Year, any statutorily enacted tax changes, and a cap on allowable bad debt expenses as provided for in Paragraph 5.3.7 (e)(6) below. Also, actual revenues as adjusted per Paragraph 5.3.7 (d) will be used in all calculations of ER.

5.3.4. Staff shall review and audit the PBRC filing provided by the Company each year, to assure that expenses and investments that are customarily excluded for ratemaking purposes will still be excluded when calculating the Annual Revenue Requirement. The Company shall be entitled to

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challenge such exclusions, and the OCC shall make a final determination as to inclusion or exclusion of such expenses and investments.

- 5.3.5. Should a change in revenues be approved by the Commission under the terms of this PBRC Plan, the rate increase or credit shall be allocated 80% to the Residential customers (RS-1) and 20% to the General Service customers (GS-1). Effective with the 2011 Test Year, any change in revenues approved by the Commission under the terms of the PBRC filed at that time, which results in a rate increase or credit shall be allocated 70% to the Residential (RS-1) customers, 14% to the General Service (GS-1) customers, 13% to the Commercial Service (CS-1) customers and 3% to the Large Commercial Service (LCS-1) customers. One-half of the amount calculated under this PBRC Plan will be added to the Monthly Customer Charge as listed in the rate schedules to which this Plan is applicable, and one-half shall be added to the commodity rate for the first block of volumes (except in the case of the LCS-1 class, where the one-half will be added to the commodity rate to the only block of volumes) under the applicable rate schedules. The Company will file revised rate schedules subject to this Plan with the OCC each time the rates are adjusted pursuant to this PBRC Plan, and those revised rate schedules subject to this Plan shall then become the filed rates of the Company.
- 5.3.6. Should a credit be required as described in paragraph 5.3.2 of this PBRC Plan, then the credit shall be made by crediting customer bills over a 12-month period beginning on or after July 1. The methodology of allocation of the credits will be the same as described in paragraph 5.3.5.
- 5.3.7. For purposes of making the PBRC calculation –
- (a) The Calendar Year shall be the Test Year.
 - (b) There shall be no pro forma adjustments to Test Year, per books amounts except as outlined in (e). (This provision does not preclude Staff or the Office of the Attorney General from proposing test-year adjustments customarily accepted for ratemaking purposes by the OCC.)

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(c) Rate base shall be computed in the same manner as under the Joint Stipulation in Cause No. PUD200400187.

(d) Any revenues associated with energy efficiency will be removed prior to the Primary PBRC calculation and addressed in accordance with Paragraph 5.5 below.

(e) Operating expenses, per books, for the Test Year shall be adjusted as follows:

- (1) gas costs shall be removed from both operating revenues and operating expenses;
- (2) the level of salaries and wages, savings plan expense, payroll taxes, and other payroll-related expenses for the last month (December) of the Test Year shall be annualized;
- (3) the effect of any statutorily enacted tax changes shall be annualized; and
- (4) an adjustment shall be made to properly match the amortization of prudently incurred rate case expenses as of January 1, 2005 with their recovery in rates.
- (5) any expenses associated with energy efficiency will be removed prior to the PBRC calculation and addressed in accordance with Paragraph 5.5 below.
- (6) there will be a cap on bad debt expense at 3.5% of Test Year revenues (inclusive of gas costs), with those expenses in excess of 3.5% removed.
- (7) the Company shall provide a Variance Analysis in the form of the Chapter 70 Minimum Filing Requirement

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Supplemental W/P H-3 within 10 business days following the PBRC filing each year, as a supplement to its workpapers.

(f) The Company shall file Exhibits in the form of Appendix 1 and/or 2 hereto as appropriate.

(g) All adjustments made under the PBRC calculation to record expenses shall be delineated in both FERC Accounts and Natural Accounts.

(h) Billing determinants for calculation of going forward rate changes shall be determined under the Company's methodology used in Cause No. 200400187 based on the following parameters:

- (1) for weather normalization purposes, normal HDDs shall be as specified in the Company's Rider Schedule No. 7, Weather Normalization Adjustment (WNA);
 - (2) the regression shall be based upon the most recent 60 months of data; and
 - (3) average customer counts for the Test Year shall be used.
 - (4) for purposes of determining the energy efficiency rates, the billing determinants of the CS-1 rate classification shall segregate the billing determinants associated with transport and sales customers.
 - (5) the net volume reduction for each rate classification caused by energy efficiency programs will be determined in the manner set forth in Appendix 2. Such amount shall be deducted from the volumetric billing determinants used in calculating the Primary PBRC and the Energy Efficiency rates.
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(i) The PBRC Plan filing shall prominently identify any changes in the accounting policies, practices and procedures adopted during the Test Year.

5.3.8 Within sixty days of the close of the twelve month period, the Company shall submit to the Commission a report showing whether it has fully distributed the ratepayer credit. Any resulting debits or credits shall be trued up through the next PBRC filing to be made following the submission of said report.

5.4. FILING PROCEDURES

On or before March 15, during the term of this PBRC Plan, the Company shall file in the OCC prescribed format, (See Attached Appendix 1 and Appendix 2), its ER calculation, PBRC calculation, credit calculations, Utility Incentive Adjustment and EE True-up Adjustment, including revised rate schedules, which may be warranted under this Plan at the OCC Court Clerk's Office, with copies by certified mail to the Public Utility Division of OCC, and to the Office of the Attorney General of the State of Oklahoma ("AG"). The Company shall also provide the supporting documentation relied upon by the Company for any adjustments or annualized amounts presented in this filing along with the initial filing. Any revision or revisions that impact the net income by more than 5% are considered major modifications to the original filing and will require the time line to restart, which would require adjustment of all implementation dates. The Oklahoma Corporation Commission Staff ("Staff") and the AG may request clarification and additional data, and the Company shall provide the same. If the Company determines that a credit is required under this PBRC Plan, then the Company shall also file on or before March 15, a plan to flow the credit through to the customers served under any rate schedules incorporating the PBRC Plan by reference. Unless disputed by the Staff or the AG, any revised rate schedules or any credit plan filed will become effective by Order of the Commission with billing on and after July 1. If the Staff or AG disputes the calculation of the ER, PBRC, Utility Incentive Adjustment, EE True-up Adjustment or credit, or the filed credit plan, or any component thereof, the Staff and the AG shall notify the Company on or before May 31.

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The Company, the Staff and the AG shall work in good faith to resolve all disputes and answer all questions. If the Company, the Staff and the AG agree that any calculations or the credit plan should be revised, the Company shall file with the OCC the resulting adjusted rate or credit calculations, revised rate schedules, or revised credit plan which would be effective with billing on and after July 1.

5.4.1. The Filing described in Paragraph 5.4. shall be filed under a Commission PUD Docket Number. A streamlined Procedural Schedule shall be established to provide notice and due process to all interested parties, including customers.

5.5 ENERGY EFFICIENCY (“EE”)

5.5.1 In addition to any credits or base rate increases applied pursuant to the PBRC Plan above, energy efficiency program costs and a utility incentive shall be recovered within the PBRC and trued-up annually, as set forth in this section. The energy efficiency component of the PBRC will be added to or subtracted from the Company’s base rates and will be adjusted twice annually. Each adjustment shall be added to the base rates currently in effect. The EE Program Rate will be effective January 1 of each EE Program Year (“Program Year”) (i.e., the twelve-month period commencing on January 1 of each year). The Company’s Utility Incentive and True-up Adjustments for the prior Program Year will be effective July 1.

5.5.2 **EE Program Rate.** The EE Program Rates shall be concurrently recovered beginning on January 1 and ending on December 31 of each Program Year. On December 1 prior to the Program Year, the Company shall propose the rates to be recovered during the Program Year, accompanied by work papers sufficient to fully document the computation of the proposed rates. Such rates shall consist of the budgeted EE program costs for the upcoming Program Year approved by the Commission as part of the Company’s most recent energy efficiency filing, shall be calculated using the rate formulas set forth in Appendix 2, and shall be in addition to any existing utility incentive or over-recovery/under-recovery from the prior year, as set forth in 5.5.3 and 5.5.4 below. The rates will become effective on January 1 or as the Commission shall otherwise determine.

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5.5.3 Utility Incentive Adjustment. The Company may propose to make a Utility Incentive Adjustment calculated as set forth below. The utility incentive shall be proposed as part of the PBRC rate filings made pursuant to Paragraph 5.3, above, and shall be effective July 1, or as the Commission shall otherwise determine. The Utility Incentive Adjustment shall be applied in addition to the current EE Program Rates, and any True-up Adjustment as set forth in 5.5.4 below.

- (a) Utility incentive for programs that pass the Total Resource Cost (“TRC”) Test: the Company may collect fifteen percent (15%) of the net benefits (calculated using the Utility Cost Test) of such programs.
- (b) Utility incentive for programs that do not pass the TRC Test: the Company may collect fifteen percent (15%) of the program costs for the applicable program period.

5.5.4 True-up Adjustment. The EE Program Rates and Utility Incentive Adjustment shall be trued-up annually. The True-up Adjustment shall consist of the difference between the energy efficiency revenues collected during the prior Program Year and (1) the actual costs of the energy efficiency programs; and (2) the utility incentive approved by the Commission for recovery during the same period. To this difference shall be added any remaining over/under balance remaining from the prior year. The True-up Adjustment shall be proposed as part of the PBRC rate filing made pursuant to Paragraph 5.4 and shall be implemented July 1, or as the Commission shall otherwise determine. This adjustment shall be applied in addition to the current EE Program Rates and Utility Incentive Adjustment.

5.5.5 For each adjustment made pursuant to this Section 5.5, the Company shall file an Exhibit in the form of Appendix 2 that sets forth the proposed adjustments to the rates.

5.5.6 Program or budget amendments that cause the overall program budget to exceed 10% of the previously-approved budget shall be filed with the Commission by September 1 prior to the start of the Program Year.

5.5.7 Should the balance in the over-recovery or under-recovery account for energy efficiency program costs exceed ten (10) percent of the energy efficiency program

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costs approved by the Commission for that Program Year, the Company may propose an interim revision to the then-currently effective energy efficiency program costs being collected by the Company.

5.6. APPLICABLE RATE SCHEDULES

Residential Firm Sales Service (RS-1)
General Firm Sales Service (GS-1)
Commercial Firm Sales Service (CS-1)
Large Commercial Sales Service (LCS-1)

5.7. CREDIT TO BILLS

5.7.1. As described in paragraphs 5.3.2(b), 5.3.5, 5.3.6 and 5.4 of this PBRC Plan, a credit is applicable to customers' bills beginning on the first day of the month following the date on which the Order is issued and ending on the last billing cycle twelve months thereafter. The credit shall be as follows:

Residential Firm Sales Service (RS-1)

- (a) Monthly Customer Charge -- \$(0.45)
- (b) Distribution Rate:
First 10 Ccf at \$(0.0531) per Ccf

General Firm Sales Service (GS-1)

- (a) Monthly Customer Charge -- \$(1.12)
- (b) Distribution Rate:
First 100 Ccf at \$(0.0276) per Ccf

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**CenterPoint Energy Oklahoma Gas
PBRC REVENUE REQUIREMENT
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	DESCRIPTION	(A) COMPANY AMOUNT	(B) ADJUSTMENTS (Per Order No. 499253)	(C) PBRC ADJUSTED AMOUNT
1	RATE BASE		\$ -	\$ -
2	RATE OF RETURN (based on allowed ROE)	<u>8.64%</u>		<u>8.64%</u>
3	OPERATING INCOME REQUIRED	\$0	\$ -	-
4	ACTUAL OPERATING INCOME	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
5	RETURN EXCESS (DEFICIENCY)	\$0		\$0
6	INCOME TAX GROSS-UP FACTOR	<u>1.6367</u>		<u>1.6367</u>
7	CALCULATED BASE RATE REVENUE (DEFICIENCY)	\$0	\$0	\$0
8	PBRC DISTRIBUTION TO RATEPAYERS (75%)	\$0		\$0
9	PBRC DISTRIBUTION TO COMPANY (25%)	\$0		\$0
REVENUE REQUIREMENT:				
10	RETURN REQUIREMENT (Line 3)	\$0	\$ -	-
11	INCOME TAX GROSS UP	0		\$0
12	EXPENSES (Excluding Purchased Gas and Transportation)	<u>0</u>		<u>0</u>
13	BASE RATE REVENUE REQUIREMENT EXCLUDING PURCHASED GAS AND TRANSPORTATION	<u><u>\$0</u></u>		<u><u>\$0</u></u>

APPENDIX 1

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**CenterPoint Energy Oklahoma Gas
PBRC RATE BASE
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	DESCRIPTION	(A) COMPANY PBRC RATE BASE	(B) TEST YEAR ADJUSTMENTS	(C) PBRC RATE BASE
1	<u>PLANT IN SERVICE:</u>			
2	PLANT IN SERVICE	\$ -	\$ -	\$ -
3	CONSTRUCTION WORK IN PROGRESS	-	-	0
4	LESS: ACCUMULATED DEPRECIATION	-	-	0
5	NET PLANT	-	-	-
6	<u>OTHER RATE BASE INVESTMENT:</u>			
7	PREPAYMENTS - GAS	-	-	0
8	MATERIAL & SUPPLIES	-	-	0
9	CURRENT GAS IN STORAGE	-	-	0
10	OTHER REGULATORY ASSETS	-	-	-
11	TOTAL INVESTMENT	<u>0</u>	<u>0</u>	<u>0</u>
	<u>DEDUCTIONS</u>			
12	CUSTOMER DEPOSITS	-	-	0
13	CUSTOMER ADVANCES	-	-	0
14	ACC DEFERRED INCOME TAX	-	-	0
15	TOTAL RATE BASE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

APPENDIX 1

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**CENTERPOINT ENERGY OKLAHOMA GAS
PBRC ADJUSTMENTS TO RATE BASE
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	DESCRIPTION	(A) TOTAL CENTERPOINT RATE BASE	(B) ADJUSTMENT NO. 1	(C) ADJUSTMENT NO. 2	(D) ADJUSTMENT NO. 3	(O) TOTAL ADJUSTMENTS	(P) PBRC RATE BASE
1	<u>PLANT IN SERVICE:</u>						
2	PLANT IN SERVICE			\$ -		\$ -	\$ -
3	CONSTRUCTION WORK IN PROGRESS					\$ -	\$ -
4	LESS: ACCUMULATED DEPRECIATION					\$ -	\$ -
5	NET PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	<u>OTHER RATE BASE INVESTMENT:</u>						
7	PREPAYMENTS				\$ -	\$ -	\$ -
8	MATERIAL & SUPPLIES					\$ -	\$ -
9	CURRENT GAS IN STORAGE		\$ -			\$ -	\$ -
10	OTHER REGULATORY ASSETS					\$ -	\$ -
11	TOTAL INVESTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>DEDUCTIONS</u>						
12	CUSTOMER DEPOSITS					\$ -	\$ -
13	CUSTOMER ADVANCES					\$ -	\$ -
14	ACC. DEFERRED INCOME TAX		\$ -			\$ -	\$ -
15	TOTAL RATE BASE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDIX 1

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CenterPoint Energy Oklahoma Gas
Explanation of PBRC Adjustments To Rate Base
Test Year Ended December 31,
Cause No. PUD

ADJ. NO.	ADJUSTMENT DESCRIPTION	(A)	(B)
		INCREASE	(DECREASE)
B-1			
B-2			
B-3			
		<u>\$</u>	<u>- \$</u>
		<u>-</u>	<u>-</u>

APPENDIX 1

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**CenterPoint Energy Oklahoma Gas
CAPITAL STRUCTURE
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	DESCRIPTION	(A) STAFF CAPITALIZATION RATIOS	(B) STAFF COST OF CAPITAL	(C) STAFF WEIGHTED COST OF CAPITAL	(D) INCOME TAX GROSS UP FACTOR	(E) WEIGHTED COST OF CAPITAL WITH INCOME TAXES
I. Stipulated Return on Equity based on April, 2009 Joint Stipulation and Agreement (if below the band)						
1	LONG TERM DEBT	50.10%	6.79%	3.40%	1.00000	3.40%
	EQUITY:					
2	EQUITY UNITS	0.040%	4.90%	0.00%	1.63670	0.00%
3	COMMON STOCK	<u>49.86%</u>	10.50%	<u>5.24%</u>	1.63670	<u>8.58%</u>
4	TOTAL	100.00%		8.64%		11.98%
II. Allowed Return on Equity based on PBRC Tariff						
1	LONG TERM DEBT	50.10%	6.79%	3.40%	1.00000	3.40%
	EQUITY:					
2	EQUITY UNITS	0.040%	4.90%	0.00%	1.63670	0.00%
3	COMMON STOCK	<u>49.86%</u>	11.00%	<u>5.48%</u>	1.63670	<u>8.97%</u>
4	TOTAL	100.00%		8.88%		12.37%
III. Calculation of Earned Return on Equity (ER)						
1	LONG TERM DEBT	50.10%	6.79%	3.40%	1.00000	3.40%
	EQUITY:					
2	EQUITY UNITS	0.040%	4.90%	0.00%	1.63670	0.00%
3	COMMON STOCK	<u>49.86%</u>	TBD	TBD	1.63670	<u>0.00%</u>
4	TOTAL	100.00%		TBD		TBD

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Applies to State of Oklahoma

Cancelling Second Revised Sheet No. 3-5.15/17

**CenterPoint Energy Oklahoma Gas
PBRC OPERATING INCOME STATEMENT
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	DESCRIPTION	(A) CENTERPOINT PBRC INCOME STATEMENT	(B) TOTAL ADJUSTMENTS	(C) TOTAL INCOME STATEMENT	(D) AUTHORIZED RATE CHANGE PER PBRC	(E) PBRC RESULTS
<u>OPERATING REVENUES:</u>						
1	Residential		\$ -	\$ -	\$ -	\$ -
2	Commercial/Industrial		\$ -	\$ -	\$ -	\$ -
3	Transportation Revenues		\$ -	\$ -	\$ -	\$ -
4	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER UTILITY REVENUES:</u>						
5	Gas Forfeited Discounts		\$ -	\$ -	\$ -	\$ -
6	Gas Misc Service Revenue		\$ -	\$ -	\$ -	\$ -
7	Other Gas Revenues		\$ -	\$ -	\$ -	\$ -
8	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -
9	TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OPERATING EXPENSES:</u>						
11	Cost of Gas		\$ -	\$ -	\$ -	\$ -
12	Operations Expenses		\$ -	\$ -	\$ -	\$ -
13	Depreciation and Amortization Expense		\$ -	\$ -	\$ -	\$ -
14	Taxes Other Than Income Taxes		\$ -	\$ -	\$ -	\$ -
15	Income Tax		\$ -	\$ -	\$ -	\$ -
16	TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
17	OPERATING INCOME	\$ -	\$ -	\$ -	\$ -	\$ -
18	Interest Cost		\$ -	\$ -	\$ -	\$ -
19	Net Operating Income	\$ -	\$ -	\$ -	\$ -	\$ -
20	TOTAL EQUITY	\$ -	\$ -	\$ -		
21	RETURN ON EQUITY	#DIV/0!	\$ -	#DIV/0!		

APPENDIX 1

Order Issued: August 31, 2011

Effective: September 6, 2011

Rates Authorized by Order No. 588757 Cause No. PUD 201100056

Issued by Paul Gastineau, Director of Rates and Regulatory Research

CenterPoint Energy Resources Corp.
d/b/a CenterPoint Energy Oklahoma Gas
602 SW A Avenue
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Third Revised Sheet No. 3-5.16/21

Applies to State of Oklahoma

Cancelling Second Revised Sheet No. 3-5.16/17

CenterPoint Energy Oklahoma Gas
PBRC Operating Income Statement Adjustments
Test year Ended December 31,
Cause No. PUD

LINE NO.	DESCRIPTION	(A) CENTERPOINT PBRC INCOME STATEMENT	(B) ADJUSTMENT NO. 1	(C) ADJUSTMENT NO. 2	(D) ADJUSTMENT NO. 3	(E) ADJUSTMENT NO. 4	(F) ADJUSTMENT NO. 5	(G) ADJUSTMENT NO. 6	(H) TOTAL ADJUSTMENTS	(I) PBRC INCOME STATEMENT
OPERATING REVENUES:										
1	Residential	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Commercial/Industrial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Transportation Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER UTILITY REVENUES:										
5	Gas Forfeited Discounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Gas Misc Service Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Other Gas Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Sub Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	TOTAL OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSES:										
10	Cost of Gas	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Operations Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Depreciation and Amortization Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	TOTAL OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDIX 1

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Third Revised Sheet No. 3-5.17/21

Applies to State of Oklahoma

Cancelling Second Revised Sheet No. 3-5.17/17

CenterPoint Energy Oklahoma Gas
Explanation of PBRC Adjustments To The Operating Income Statement
Test Year Ended December 31,
Cause No. PUD

ADJ. NO.	ADJUSTMENT DESCRIPTION	(A)	(B)
		IMPACT ON NET OPERATING INCOME	
		INCREASE	(DECREASE)
H-1			
H-2			
H-3			
H-4			
H-5			
H-6			\$ -
	Total	\$ -	\$ -

APPENDIX 1

Order Issued: August 31, 2011 Effective: September 6, 2011

Rates Authorized by Order No. 588757 Cause No. PUD 201100056

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Third Revised Sheet No. 3-5.18/21

Applies to State of Oklahoma

Cancelling Second Revised Sheet No. 3-5.18/17

**CenterPoint Energy Oklahoma Gas
PRO FORMA CALCULATION OF TAXABLE INCOME
Test Year Ended December 31,
Cause No. PUD**

DESCRIPTION	(A) CENTERPOINT RESULTS	(B) TEST YEAR ADJUSTMENTS	(C) ADJUSTED RESULTS	(D) RECOMMENDED INCREASE	(E) PRO FORMA RESULTS
OPERATING INCOME BEFORE INCOME TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
INCREASE (DECREASE) FOR TAXABLE INCOME:					
INTEREST ON LONG-TERM DEBT	-	0	0		0
DISALLOWED MEALS AND ENTERTAINMENT	-		0		0
SUBTOTAL	-	-	-	0	-
TAXABLE INCOME	0	0	0	0	0
STATE EFFECTIVE TAX RATE	6.000%	6.000%	6.000%	6.000%	6.000%
STATE INCOME TAX	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL TAXABLE INCOME	0	0	0	0	0
FEDERAL TAX RATE	35.000%	35.000%	35.000%	35.000%	35.000%
FEDERAL INCOME TAX	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE AND FEDERAL INCOME TAX	\$ -	\$ -	\$ -	\$ -	\$ -
Plus Amortization	\$ -		\$ -		\$ -
TOTAL INCOME TAXES	\$ -	\$ -	\$ -	\$ -	\$ -

APPENDIX 1

Order Issued: August 31, 2011

Effective: September 6, 2011

Rates Authorized by Order No. 588757 Cause No. PUD 201100056

Issued by Paul Gastineau, Director of Rates and Regulatory Research

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Third Revised Sheet No. 3-5.19/21

Applies to State of Oklahoma

Cancelling Second Revised Sheet No. 3-5.19/17

**CenterPoint Energy Oklahoma Gas
INTEREST CALCULATION
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	DESCRIPTION	(A) PRO FORMA
1	RATE BASE (Sec B, Schedule 2)	\$0
2	WEIGHTED COST OF DEBT (Sec F, Schedule 1)	<u>3.400%</u>
3	INTEREST ON DEBT	<u><u>\$0</u></u>

APPENDIX 1

Order Issued: August 31, 2011

Effective: September 6, 2011

Rates Authorized by Order No. 588757 Cause No. PUD 201100056

Issued by Paul Gastineau, Director of Rates and Regulatory Research

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Third Revised Sheet No. 3-5.20/21

Applies to State of Oklahoma

Cancelling Second Revised Sheet No. 3-5.20/17

**CenterPoint Energy Oklahoma Gas
Adjustments To Current Income Tax Expense
Test Year Ended December 31,
Cause No. PUD**

LINE NO.	ADJUSTMENT DESCRIPTION	(A) INCREASE	(B) DECREASE
<u>ADJUSTMENT NO. 1</u>			
1	To synchronize interest expense with PBRC rate base Interest Expense		\$ -

APPENDIX 1

Order Issued: August 31, 2011

Effective: September 6, 2011

Rates Authorized by Order No. 588757 Cause No. PUD 201100056

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First Revised Sheet No. 3-5.21/21

Applies to State of Oklahoma

Cancelling Original Sheet No. 3-5.21/21

CENTERPOINT ENERGY OKLAHOMA ENERGY EFFICIENCY APPENDIX 2

<u>Line No.</u>	<u>TOTAL</u>	<u>Res</u>	<u>GS-1</u>	<u>CS-1</u>
1 Budgeted Energy Efficiency Program Costs - Current Period	\$ 1,131,741.56	\$ 917,098.79	\$ 143,800.02	\$ 70,842.76
2 Projected Volumes		53,033,356	10,613,489	18,452,977
3 Current Year Unadjusted Rate		0.0173	0.0135	0.0038
4 Utility Incentive		\$ -	\$ -	\$ -
5 New Incentive Rate		-	-	-
6 Carryover Incentive Rate		-	-	-
7 Incentive Over/Under		-	-	-
8 New Over/Under Incentive		-	-	-
9 Carryover Over/Under Incentive		-	-	-
10 True-up Adjustment		-	-	-
11 New Over/Under EE Program Rate		-	-	-
12 Carryover over/Under EE Program Rate		0.0154	0.0174	0.0065
13 Total Effective Energy Efficiency Rate		0.0173	0.0135	0.0038

APPENDIX 2

Order Issued: February 1, 2012

Effective: January 1, 2012

Rates Authorized by Order No. 593649 Cause No. PUD 201100149

Issued by Paul Gastineau, Director of Rates and Regulatory Research