



505 Nicollet Mall  
PO Box 59038  
Minneapolis, MN 55459-0038

November 1, 2019

Mr. Daniel Wolf  
Executive Secretary  
Minnesota Public Utilities Commission  
121 7th Place East, Suite 350  
St. Paul, MN 55101-2147

RE: **INFORMATIONAL PURPOSES ONLY**  
CenterPoint Energy, Inc.  
Internal Revenue Service Form 3115, Application for Change in Accounting Method  
Docket No. G-008/M-19-\_\_\_\_\_

Dear Mr. Wolf:

On October 14, 2019, CenterPoint Energy, Inc. ("CenterPoint Energy") on behalf of its members (the "Applicants") filed Form 3115, Application for Change in Accounting Method, with the IRS along with its federal income tax return for 2018. The Applicants referenced to herein include: CenterPoint Energy Houston Electric, LLC, CenterPoint Energy-Arkla, CenterPoint Energy-Minnesota Gas, and CenterPoint Energy-Entex. Pursuant to IRS Rev. Proc. 2011-14 as modified by Rev. Proc. 2015-33, CenterPoint Energy is providing a copy of the Form 3115 to all regulatory bodies having jurisdiction over the public utility property subject to the application.

The purpose of the Form 3115 is for the company to make a change in method of income tax accounting for mixed service costs under Section 263A of the Internal Revenue Code. Please reference the enclosed Form 3115 for a complete description of this change in tax accounting method. This change of method of accounting is for income tax purposes and has no impact on GAAP accounting for CenterPoint Energy, or the Applicants. **This notification is for information purposes only and no action is required of the regulatory body nor is any action being requested by CenterPoint Energy or the Applicants.**

Sincerely,

Kristen Ruud  
Analyst, Regulatory & Rates

Enclosure - IRS Forms 3115



September 23, 2019

Internal Revenue Service  
1973 N. Rulon White Blvd.  
Ogden, UT 84201  
Attn: M/S 6111

Re: CenterPoint Energy, Inc.  
EIN: 74-0694415

Dear Sir or Madam:

Enclosed please find a Form 3115, Application for Change in Accounting Method, filed by the above mentioned taxpayer on behalf of CenterPoint Houston Electric, LLC (EIN: 74-0694415), CenterPoint Energy- Arkla (EIN: 76-0511406), CenterPoint Energy- Minnesota Gas (EIN: 76-0511406), and CenterPoint Energy- Entex (EIN: 76-0511406). The applicants are requesting permission to change their method of accounting for costs subject to Section 263A pursuant to Rev. Proc. 2015-13 and Section 12.08 of Rev. Proc. 2018-31 (Automatic Change #194) for the tax year ended December 31, 2018.

A conference is respectfully requested if you propose to rule adversely or pursuant to terms and conditions other than those requested.

The taxpayer requests that correspondence relating to the change in accounting method be faxed to me, the taxpayer's authorized representative, at (202) 312-7537.

If you have any questions, please contact me at (954) 895-8200.

Sincerely,

A handwritten signature in black ink that reads "Jason Black". The signature is written in a cursive, slightly slanted style.

Jason Black

Enclosures

Form 3115 (with attachment)  
Form 2848

# Application for Change in Accounting Method

OMB No. 1545-0152

▶ Go to [www.irs.gov/Form3115](http://www.irs.gov/Form3115) for instructions and the latest information.

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (see instructions)
CENTERPOINT ENERGY, INC.	74-0694415
Number, street, and room or suite no. If a P.O. box, see the instructions.	Principal business activity code number (see instructions)
P.O. BOX 4567	221100
City or town, state, and ZIP code	Tax year of change begins (MM/DD/YYYY)
HOUSTON, TX 77210	01/01/2018
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Tax year of change ends (MM/DD/YYYY)
See Attachment	12/31/2018
	Name of contact person (see instructions)
	Jason Black, PricewaterhouseCoopers LLP
	Contact person's telephone number
	(954) 895-8200

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<b>Check the box to indicate the type of applicant.</b> <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Exempt organization. Enter Code section ▶ _____	<input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation <input type="checkbox"/> Insurance co. (Sec. 816(a)) <input type="checkbox"/> Insurance co. (Sec. 831) <input type="checkbox"/> Other (specify) ▶ _____	<b>Check the appropriate box to indicate the type of accounting method change being requested.</b> See instructions. <input type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input checked="" type="checkbox"/> Other (specify) ▶ Section 263A Costs
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**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes (1) all relevant information requested on this Form 3115 (including its instructions), and (2) any other relevant information, even if not specifically requested on Form 3115. The taxpayer must attach all applicable statements requested throughout this form.

## Part I Information for Automatic Change Request

	Yes	No
1 Enter the applicable designated automatic accounting method change number ("DCN") for the requested automatic change. Enter only one DCN, except as provided for in guidance published by the IRS. If the requested change has no DCN, check "Other," and provide both a description of the change and a citation of the IRS guidance providing the automatic change. See instructions.		
a (1) DCN: <u>194</u> (2) DCN: _____ (3) DCN: _____ (4) DCN: _____ (5) DCN: _____ (6) DCN: _____ (7) DCN: _____ (8) DCN: _____ (9) DCN: _____ (10) DCN: _____ (11) DCN: _____ (12) DCN: _____		
b Other <input type="checkbox"/> Description ▶ _____		
2 Do any of the eligibility rules restrict the applicant from filing the requested change using the automatic change procedures (see instructions)? If "Yes," attach an explanation.		✓
3 Has the filer provided all the information and statements required (a) on this form and (b) by the List of Automatic Changes under which the applicant is requesting a change? See instructions. <b>Note:</b> Complete Part II and Part IV of this form, and, Schedules A through E, if applicable.	✓	

## Part II Information for All Requests

	Yes	No
4 During the tax year of change, did or will the applicant (a) cease to engage in the trade or business to which the requested change relates, or (b) terminate its existence? See instructions.		✓
5 Is the applicant requesting to change to the principal method in the tax year of change under Regulations section 1.381(c)(4)-1(d)(1) or 1.381(c)(5)-1(d)(1)? If "No," go to line 6a. If "Yes," the applicant cannot file a Form 3115 for this change. See instructions.		✓

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.		
	Signature of filer (and spouse, if joint return)	Date	Name and title (print or type)
<b>Preparer (other than filer/applicant)</b>	Print type preparer's name	Preparer's signature	Date
	Marc Caillouet	<i>Marc C. Caillouet</i>	9/25/19
	Firm's name ▶ PricewaterhouseCoopers LLP		



<b>Part II Information for All Requests (continued)</b>		Yes	No
<b>6a</b>	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) under examination (see instructions)? . . . . . If "No," go to line 7a.	✓	
<b>b</b>	Is the method of accounting the applicant is requesting to change an issue under consideration (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s))? See instructions. . . . .		✓
<b>c</b>	Enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ <u>Joe Ann Booker</u> Telephone number ▶ <u>(346)-227-6731</u> Tax year(s) ▶ <u>2017-2018</u>		
<b>d</b>	Has a copy of this Form 3115 been provided to the examining agent identified on line 6c? . . . . .	✓	
<b>7a</b>	Does audit protection apply to the applicant's requested change in method of accounting? See instructions. . . . . If "No," attach an explanation.	✓	
<b>b</b>	If "Yes," check the applicable box and attach the required statement. <input type="checkbox"/> Not under exam <input type="checkbox"/> 3-month window <input type="checkbox"/> 120 day: Date examination ended ▶ _____ <input type="checkbox"/> Method not before director <input checked="" type="checkbox"/> Negative adjustment <input type="checkbox"/> CAP: Date member joined group ▶ _____ <input type="checkbox"/> Audit protection at end of exam <input type="checkbox"/> Other		
<b>8a</b>	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any federal income tax return(s) before Appeals and/or a federal court? . . . . . If "No," go to line 9.		✓
<b>b</b>	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member)? See instructions. . . . . If "Yes," attach an explanation.		
<b>c</b>	If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a federal court. Name ▶ _____ Telephone number ▶ _____ Tax year(s) ▶ _____		
<b>d</b>	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 8c? . . . . .		
<b>9</b>	If the applicant answered "Yes" to line 6a and/or 8a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a federal court.		
<b>10</b>	If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a federal court, with respect to a federal income tax return of a partner, member, or shareholder of that entity? . . . . .		
<b>11a</b>	Has the applicant, its predecessor, or a related party requested or made (under either an automatic or non-automatic change procedure) a change in method of accounting within any of the five tax years ending with the tax year of change? . . . . . If "No," go to line 12.	✓	
<b>b</b>	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent.		
<b>c</b>	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		
<b>12</b>	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice? . . . . . If "Yes," for each request attach a statement providing (a) the name(s) of the taxpayer, (b) identification number(s), (c) the type of request (private letter ruling, change in method of accounting, or technical advice), and (d) the specific issue(s) in the request(s).		✓
<b>13</b>	Is the applicant requesting to change its overall method of accounting? . . . . . If "Yes," complete Schedule A on page 4 of the form.		✓



<b>Part II</b> Information for All Requests <i>(continued)</i>	Yes	No									
<p><b>14</b> If the applicant is either <b>(i) not</b> changing its overall method of accounting, or <b>(ii)</b> changing its overall method of accounting <b>and</b> changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following (see instructions):</p> <p style="margin-left: 20px;"><b>a</b> The item(s) being changed.</p> <p style="margin-left: 20px;"><b>b</b> The applicant's present method for the item(s) being changed.</p> <p style="margin-left: 20px;"><b>c</b> The applicant's proposed method for the item(s) being changed.</p> <p style="margin-left: 20px;"><b>d</b> The applicant's present overall method of accounting (cash, accrual, or hybrid).</p> <p><b>15a</b> Attach a detailed and complete description of the applicant's trade(s) or business(es). See section 446(d).</p> <p style="margin-left: 20px;"><b>b</b> If the applicant has more than one trade or business, as defined in Regulations section 1.446-1(d), describe <b>(i)</b> whether each trade or business is accounted for separately; <b>(ii)</b> the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; <b>(iii)</b> the overall method of accounting for each trade or business; and <b>(iv)</b> which trade or business is requesting to change its accounting method as part of this application or a separate application.</p> <p style="margin-left: 20px;"><b>Note:</b> If you are requesting an automatic method change, see the instructions to see if you are required to complete lines 16a–16c.</p> <p><b>16a</b> Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method.</p> <p style="margin-left: 20px;"><b>b</b> Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method.</p> <p style="margin-left: 20px;"><b>c</b> Include either a discussion of the contrary authorities or a statement that no contrary authority exists.</p> <p><b>17</b> Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. . . . .</p> <p style="margin-left: 20px;">If "No," attach an explanation.</p> <p><b>18</b> Does the applicant request a conference with the IRS National Office if the IRS National Office proposes an adverse response?</p> <p><b>19a</b> If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460 (see 19b), or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.</p> <table style="width: 100%; border-collapse: collapse; margin-left: 20px;"> <tr> <td style="border-right: 1px solid black; padding: 2px;">1st preceding</td> <td style="border-right: 1px solid black; padding: 2px;">2nd preceding</td> <td style="padding: 2px;">3rd preceding</td> </tr> <tr> <td style="border-right: 1px solid black; padding: 2px;">year ended: mo. 12 yr. 2017</td> <td style="border-right: 1px solid black; padding: 2px;">year ended: mo. 12 yr. 2016</td> <td style="padding: 2px;">year ended: mo. 12 yr. 2015</td> </tr> <tr> <td style="border-right: 1px solid black; padding: 2px;">\$ 9,475,357,779</td> <td style="border-right: 1px solid black; padding: 2px;">\$ 7,588,221,345</td> <td style="padding: 2px;">\$ 7,253,092,150</td> </tr> </table> <p style="margin-left: 20px;"><b>b</b> If the applicant is changing its method of accounting for any long-term contract subject to section 460, in addition to completing 19a, enter the applicant's gross receipts for the 4th tax year preceding the tax year of change:</p> <p style="margin-left: 20px;">4th preceding year ended: mo. _____ yr. _____ \$ _____</p>	1st preceding	2nd preceding	3rd preceding	year ended: mo. 12 yr. 2017	year ended: mo. 12 yr. 2016	year ended: mo. 12 yr. 2015	\$ 9,475,357,779	\$ 7,588,221,345	\$ 7,253,092,150		
1st preceding	2nd preceding	3rd preceding									
year ended: mo. 12 yr. 2017	year ended: mo. 12 yr. 2016	year ended: mo. 12 yr. 2015									
\$ 9,475,357,779	\$ 7,588,221,345	\$ 7,253,092,150									
<p style="background-color: #f2f2f2; padding: 2px;"><b>Part III</b> Information for Non-Automatic Change Request</p> <p><b>20</b> Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? . . . . .</p> <p style="margin-left: 20px;">If "Yes," attach an explanation describing why the applicant is submitting its request under the non-automatic change procedures.</p> <p><b>21</b> Attach a copy of all documents related to the proposed change (see instructions).</p> <p><b>22</b> Attach a statement of the applicant's reasons for the proposed change.</p> <p><b>23</b> If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? . . . . .</p> <p style="margin-left: 20px;">If "No," attach an explanation.</p> <p><b>24a</b> Enter the amount of <b>user fee</b> attached to this application (see instructions). ▶ \$ _____</p> <p style="margin-left: 20px;"><b>b</b> If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).</p>											

<b>Part IV Section 481(a) Adjustment</b>		Yes	No
25	Does published guidance require the applicant (or permit the applicant and the applicant is electing) to implement the requested change in method of accounting on a cut-off basis? . . . . . If "Yes," attach an explanation and do not complete lines 26, 27, and 28 below.		✓
26	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ► \$ <u>SEE ATTACHMENT</u> Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the application, attach a list of the (a) name, (b) identification number, and (c) the amount of the section 481(a) adjustment attributable to each applicant.		
27	Is the applicant making an election to take the entire amount of the adjustment into account in the tax year of change? If "Yes," check the box for the applicable elective provision used to make the election (see instructions). <input type="checkbox"/> \$50,000 de minimis election <input type="checkbox"/> Eligible acquisition transaction election		
28	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? . . . . . If "Yes," attach an explanation.		✓

**Schedule A—Change in Overall Method of Accounting** (If Schedule A applies, Part I below must be completed.)

**Part I Change in Overall Method** (see instructions)

1 Check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting.  
**Present method:**       Cash                       Accrual                       Hybrid (attach description)  
**Proposed method:**       Cash                       Accrual                       Hybrid (attach description)

2 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 2a through 2g.

	Amount
a Income accrued but not received (such as accounts receivable) . . . . .	\$
b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method. . . . .	
c Expenses accrued but not paid (such as accounts payable). . . . .	
d Prepaid expenses previously deducted . . . . .	
e Supplies on hand previously deducted and/or not previously reported . . . . .	
f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II. . . . .	
g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ► . . . . .	
h <b>Net section 481(a) adjustment</b> (Combine lines 2a–2g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 26. . . . .	\$

3 Is the applicant also requesting the recurring item exception under section 461(h)(3)? . . . . .  Yes  No

4 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the federal income tax return or other return (such as, tax-exempt organization returns) for that period. If the amounts in Part I, lines 2a through 2g, do not agree with the amounts shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

5 Is the applicant making a change to the overall cash method as a small business taxpayer (see instructions)?  Yes  No

**Part II Change to the Cash Method for Non-Automatic Change Request** (see instructions)

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments** (see instructions)

- 1 If the applicant is requesting to change to the deferral method for advance payments, as described in the instructions, attach the following information:
  - a Explain how the advance payments meet the definition of advance payment, as described in the instructions.
  - b Does the taxpayer use an applicable financial statement as described in the instructions and, if so, identify it.
  - c Describe the taxpayer's allocation method, if there is more than one performance obligation, as defined in the instructions.
  - d Describe the taxpayer's legal basis for deferral. See instructions.
  - e If the applicant is filing under the non-automatic change procedures, see the instructions for the information required.

**Schedule C—Changes Within the LIFO Inventory Method** (see instructions)**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (for example, unit method or dollar-value method).
  - b Pooling (for example, by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c Pricing dollar-value pools (for example, double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d Determining the current-year cost of goods in the ending inventory (such as, most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, rolling-average cost, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations sections 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).





**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460.) See instructions.

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate direct and indirect costs required to be allocated to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (for example, specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (for example, direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 Except for long-term contract accounting methods, the method of capitalizing additional section 263A costs (for example, simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B—Direct and Indirect Costs Required to be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material . . . . .	X	X
2 Direct labor . . . . .	X	X
3 Indirect labor . . . . .	X	X
4 Officers' compensation (not including selling activities) . . . . .	X	X
5 Pension and other related costs . . . . .	X	X
6 Employee benefits . . . . .	X	X
7 Indirect materials and supplies . . . . .	X	X
8 Purchasing costs . . . . .	X	X
9 Handling, processing, assembly, and repackaging costs . . . . .	X	X
10 Offsite storage and warehousing costs . . . . .	N/A	N/A
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle . . . . .	X	X
12 Depletion . . . . .	N/A	N/A
13 Rent . . . . .	X	X
14 Taxes other than state, local, and foreign income taxes . . . . .	X	X
15 Insurance . . . . .	X	X
16 Utilities . . . . .	X	X
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . . .	X	X
18 Engineering and design costs (not including section 174 research and experimental expenses) . . . . .	X	X
19 Rework labor, scrap, and spoilage . . . . .	X	X
20 Tools and equipment . . . . .	X	X
21 Quality control and inspection . . . . .	X	X
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant . . . . .	X	X
23 Licensing and franchise costs . . . . .	X	X
24 Capitalizable service costs (including mixed service costs) . . . . .	X	X
25 Administrative costs (not including any costs of selling or any return on capital) . . . . .	X	X
26 Research and experimental expenses attributable to long-term contracts . . . . .	N/A	N/A
27 Interest . . . . .	X	X
28 Other costs (Attach a list of these costs.) . . . . .	X	X

**Part III Method of Cost Allocation** (continued) See instructions.

**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses . . . . .	X	
2 Research and experimental expenses not included in Section B, line 26 . . . . .		
3 Bidding expenses not included in Section B, line 22 . . . . .		
4 General and administrative costs not included in Section B . . . . .	X	
5 Income taxes . . . . .		
6 Cost of strikes . . . . .		
7 Warranty and product liability costs . . . . .	X	
8 Section 179 costs . . . . .		
9 On-site storage . . . . .		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11 . . . . .		
11 Other costs (Attach a list of these costs.) . . . . .	X	

**Schedule E—Change in Depreciation or Amortization.** See instructions.

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants **must** provide this information for each item or class of property for which a change is requested.

**Note:** See the **Summary of the List of Automatic Accounting Method Changes** in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. **Do not** file Form 3115 with respect to certain late elections and election revocations. See instructions.

- 1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . . . .  Yes  No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).
- 2 Is any of the depreciation or amortization required to be capitalized under any Code section, such as section 263A? . . . .  Yes  No  
If "Yes," enter the applicable section ► \_\_\_\_\_
- 3 Has a depreciation, amortization, expense, or disposition election been made for the property, such as the election under sections 168(f)(1), 168(i)(4), 179, 179C, or Regulations section 1.168(i)-8(d)? . . . .  Yes  No  
If "Yes," state the election made ► \_\_\_\_\_
- 4a To the extent not already provided, attach a statement describing the property subject to the change. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity.
- b If the property is residential rental property, did the applicant live in the property before renting it? . .  Yes  No
- c Is the property public utility property? . . . .  Yes  No
- 5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (for example, depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expense, etc.).
- 6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property.
- 7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods:
  - a The Code section under which the property is or will be depreciated or amortized (for example, section 168(g)).
  - b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
  - c The facts to support the asset class for the proposed method.
  - d The depreciation or amortization method of the property, including the applicable Code section (for example, 200% declining balance method under section 168(b)(1)).
  - e The useful life, recovery period, or amortization period of the property.
  - f The applicable convention of the property.
  - g Whether the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.
  - h Whether the property was or will be in a single asset account, a multiple asset account, or a general asset account.

**CenterPoint Energy, Inc.**  
**EIN: 74-0694415**  
**Attachment to Form 3115, Application for Change in Accounting Method for**  
**Reasonable Allocation Method for Self-Constructed Assets (Automatic Change #194)**  
**Filed under Rev. Proc. 2015-13 and Section 12.08 of Rev. Proc. 2018-31**  
**Tax Year Ended December 31, 2018**

**Name of Applicant**

CenterPoint Energy, Inc. (EIN: 74-0694415), the parent of an affiliated group of corporations that files a consolidated tax return, is requesting to make this change in accounting method on behalf of the members (the "Applicants") of the consolidated filing group for the tax year ended December 31, 2018. The applicants referred to herein include: CenterPoint Houston Electric, LLC (EIN: 74-0694415), CenterPoint Energy- Arkla (EIN: 76-0511406), CenterPoint Energy- Minnesota Gas (EIN: 76-0511406), and CenterPoint Energy- Entex (EIN: 76-0511406).

**Page 2, Part II, Question 9, Parent Corporation's Information**

Name:	CenterPoint Energy, Inc.
EIN:	74-0694415
Address:	P.O. Box 4567 Houston, TX 77210-4567
Tax Year Under Exam:	December 31, 2017 and December 31, 2018

**Page 2, Part II, Question 11, Prior Changes**

CenterPoint Energy, Inc. (EIN: 74-0694415) filed an automatic Form 3115 on behalf of CenterPoint Energy Resources Corp. (EIN: 76-0511406) under Rev. Proc. 2015-13 to change its method of accounting for computer software expenditures for the tax year ended December 31, 2014.

**Page 3, Part II, Question 14a, Item Being Changed**

The Applicants are requesting permission to change its method of accounting for costs subject to Section 263A and the regulations thereunder with respect to the production of self-constructed property and production/resale of inventory pursuant to Rev. Proc. 2015-13 and Section 12.08 of Rev. Proc. 2018-31.

The Applicants' proposed change in method of accounting for federal income tax purposes is not related to the adoption of the International Financial Reporting Standards (IFRS) for financial statement purposes.

**Page 3, Part II, Question 14b, Present Method of Accounting**

Under the present method, the Applicants capitalize direct and certain indirect costs to the extent capitalized for financial reporting purposes. Further, under the present method, the Applicants do not properly allocate indirect costs among units of property produced or acquired for resale. Finally, under the present method, the Applicants are capitalizing certain inherently deductible costs.

See response for Page 7, Schedule D, Part III, Section A, Question 1, 2 and 3 for more detail.

The Applicants have not claimed a federal tax credit relating to the item being changed.

**Page 3, Part II, Question 14c, Proposed Method of Accounting**

Under the proposed method, the Applicants will comply with Section 263A and the Treasury Regulations thereunder. Further, the Applicants will expense certain inherently deductible costs that were capitalized under the present method.

See response for Page 7, Schedule D, Part III, Section A, Question 1, 2 and 3 for more detail.

**Page 3, Part II, Question 14d, Present Overall Method**

The Applicants' present overall method of accounting is an accrual method.



**CenterPoint Energy, Inc.**  
**EIN: 74-0694415**  
**Attachment to Form 3115, Application for Change in Accounting Method for**  
**Reasonable Allocation Method for Self-Constructed Assets (Automatic Change #194)**  
**Filed under Rev. Proc. 2015-13 and Section 12.08 of Rev. Proc. 2018-31**  
**Tax Year Ended December 31, 2018**

**Page 3, Part II, Question 15, Description of Trade or Business**

The Applicants operate a regulated electric transmission and distribution business and regulated natural gas distribution systems.

**Page 3, Part II, Question 16, Legal Basis Supporting Proposed Method**

Treas. Reg. § 1.263A-1(a)(3)(i) provides that taxpayers subject to Section 263A must capitalize all direct and certain indirect costs properly allocable to –

- (A) Real property and tangible personal property produced by the taxpayer; and
- (B) Real property and personal property acquired by the taxpayer for resale.

Under Treas. Reg. § 1.263A-1(a)(3)(ii), taxpayers that produce real property and tangible personal property (producers) must capitalize all the direct costs of producing the property and the property's properly allocable share of indirect costs. Treas. Reg. § 1.263A-1(c)(1) provides that, in order to determine these capitalizable costs, taxpayers must allocate or apportion costs to various activities, including production or resale activities. After Section 263A costs are allocated to the appropriate production or resale activities, these costs are generally allocated to the items of property produced or property acquired for resale during the taxable year and capitalized to the items that remain on hand at the end of the taxable year.

Under Treas. Reg. § 1.263A-1(d)(3), additional Section 263A costs are generally defined as the costs, other than interest, that were not capitalized under the taxpayer's method of accounting immediately prior to the effective date of Section 263A, but that are required to be capitalized under Section 263A.

Treas. Reg. § 1.263A-1(e)(3)(i) provides that indirect costs are properly allocable to property produced or property acquired for resale when the costs directly benefit or are incurred by reason of the performance of the taxpayer's production or resale activities. Indirect costs may be allocable to both production and resale activities, as well as to other activities that are not subject to Section 263A. Taxpayers subject to Section 263A must make a reasonable allocation of indirect costs between production, resale, and other activities.

Treas. Reg. § 1.263A-1(g)(3) provides that indirect costs are generally allocated to intermediate cost objectives such as departments or activities prior to the allocation of such costs to property produced or property acquired for resale. Indirect costs are allocated using either a specific identification method, a standard cost method, a burden rate method, or any other reasonable allocation method (as defined under Treas. Reg. § 1.263A-1(f)(4)).

Treas. Reg. § 1.263A-1(g)(4)(i) provides that service costs are a type of indirect costs that may be allocated using the same allocation methods available for allocating other indirect costs. Treas. Reg. § 1.263A-1(e)(4)(i)(A) provides that service costs are defined as a type of indirect costs (e.g., general and administrative costs) that can be identified specifically with a service department or function that directly benefit or are incurred by reason of a service department or function. Treas. Reg. § 1.263A-1(e)(4)(i)(B) defines a service department as administrative, service, or support departments that incur service costs. The facts and circumstances of the taxpayer's activities and business organization control whether a department is a service department. Pursuant to Treas. Reg. § 1.263A-1(e)(4)(ii), service costs categories include capitalizable service costs, deductible service costs, or mixed service costs.

Treas. Reg. § 1.263A-1(g)(4)(i) provides that taxpayers that use a specific identification method or an other reasonable allocation method must allocate service costs to particular departments or activities based on a factor or relationship that reasonably relates the service costs to the benefits received from the service departments or activities.

**CenterPoint Energy, Inc.**  
**EIN: 74-0694415**  
**Attachment to Form 3115, Application for Change in Accounting Method for**  
**Reasonable Allocation Method for Self-Constructed Assets (Automatic Change #194)**  
**Filed under Rev. Proc. 2015-13 and Section 12.08 of Rev. Proc. 2018-31**  
**Tax Year Ended December 31, 2018**

Treas. Reg. § 1.263A-1(f)(4) provides that a taxpayer may use a reasonable allocation method to properly allocate direct and indirect costs among units of property produced or property acquired for resale during the taxable year.

The Applicants are producers of self-constructed assets that it uses in its trade or business of transmitting and distributing electricity, as well as purchasing, distributing, and selling natural gas. Furthermore, the Applicants are purchasers of natural gas for resale. As such, the Applicants are required to capitalize all the direct costs, and a properly allocable share of indirect costs, of producing its self-constructed assets and purchasing natural gas for resale pursuant to Section 263A and the regulations thereunder. In accordance with the legal authorities set forth above, the Applicants will capitalize additional Section 263A costs to the extent required.

See response for Page 7, Schedule D, Part III, Section A, Question 1, 2, and 3 for more detail regarding the Applicants' present and proposed methods for capitalizing and allocating Section 263A costs.

**Page 3, Part II, Question 17, Books and Records and Financial Statements**

The proposed method of accounting will not be used for the Applicants' books and records and for financial statement purposes because the proposed method of accounting does not conform to general accepted accounting principles (GAAP).

**Page 3, Part II, Question 18, Conference of Right**

The Applicants request a conference of right at the IRS National Office if the IRS proposes to rule adversely on this accounting method change. For these purposes, adversely is defined to include granting the method change on terms and conditions other than those requested by the Applicants.

**Page 4, Part IV, Question 26, Section 481(a) Adjustment**

Under the present method, the Applicants capitalize direct and certain indirect costs to the extent capitalized for financial reporting purposes. Further, under the present method, the Applicants do not properly allocate indirect costs among units of property produced or acquired for resale. Finally, under the present method, the Applicants are capitalizing certain inherently deductible costs.

Under the proposed method, the Applicants will comply with Section 263A and the Treasury Regulations thereunder. Further, the Applicants will expense certain inherently deductible costs that were capitalized under the present method.

The net Section 481(a) adjustment required to make the proposed change in method of accounting for each Applicant requesting this change in method of accounting is included below.

CenterPoint Energy Houston Electric, LLC	(\$113,998,981)
CenterPoint Energy - Entex	(\$7,228,069)
CenterPoint Energy - Arkla	(\$7,809,509)
CenterPoint Energy - Minnesota Gas	(\$7,486,562)
<b>Total favorable Section 481(a) adjustment</b>	<b>(\$136,523,121)</b>

This net reduction to taxable income will be taken into account entirely in the year of change pursuant to Section 7.03(1) of Rev. Proc. 2015-13.

**CenterPoint Energy, Inc.**  
**EIN: 74-0694415**  
**Attachment to Form 3115, Application for Change in Accounting Method for**  
**Reasonable Allocation Method for Self-Constructed Assets (Automatic Change #194)**  
**Filed under Rev. Proc. 2015-13 and Section 12.08 of Rev. Proc. 2018-31**  
**Tax Year Ended December 31, 2018**

**Page 7, Schedule D, Part III, Section A, Questions 1, 2, & 3, Method of Cost Allocation**

Under its present method of accounting, the Applicants capitalize direct and certain indirect costs to the extent capitalized for financial reporting purposes. Further, under the present method, the Applicants do not properly allocate indirect costs among units of property produced or acquired for resale.

Under the proposed method, the Applicants will continue to capitalize direct and certain indirect costs to self-constructed assets and inventory for financial reporting purposes. In addition, the Applicants will identify other indirect costs, including mixed service costs, required to be capitalized under Section 263A and will use a reasonable, facts and circumstances method under Treas. Reg. § 1.263A-1(f)(4) to allocate indirect costs to production and resale activities. The Applicants will use a method similar to the method provided in Industry Director Directive #5 (“IDD #5”) to allocate mixed service costs to self-constructed assets and natural gas acquired for resale. The Applicants propose to use a consistent headcount ratio to allocate mixed service costs between production and resale activities and non-production and non-resale activities (i.e., mixed service costs will be allocated based on the number of employees in production and resale departments as a percentage of total employees). Applicants then propose to use a production cost allocation ratio to allocate the capitalizable mixed service costs between the production of self-constructed assets and natural gas acquired for resale. The Applicants will allocate capitalizable mixed service costs to ending inventory of natural gas based upon the ratio of production costs remaining in storage relative to the amount of total production costs.

**Requested for Faxed Documents**

**Procedural Statement under Section 9.04(3) of Rev. Proc. 2019-1**

The Applicants request that a copy of any document related to this request (e.g., a request for additional information) for change in method of accounting be provided to the Applicants and the Applicants’ authorized representatives via fax (fax numbers provided below).

Applicants’ Fax Number: (713) 207-3053, Attn: Mr. Charles Pringle

Authorized Representatives’ Fax Number: (202) 312-7537, Attn: Jason Black  
(812) 329-9904, Attn: Marc Caillouet





First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
David	Aafedt	daafedt@winthrop.com	Winthrop & Weinstine, P.A.	Suite 3500, 225 South Sixth Street  Minneapolis, MN 554024629	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
James J.	Bertrand	james.bertrand@stinson.com	STINSON LLP	50 S 6th St Ste 2600  Minneapolis, MN 55402	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Brenda A.	Bjorklund	brenda.bjorklund@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall  Minneapolis, MN 55402	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Generic Notice	Commerce Attorneys	commerce.attorneys@ag.state.mn.us	Office of the Attorney General-DOC	445 Minnesota Street Suite 1800  St. Paul, MN 55101	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Marie	Doyle	marie.doyle@centerpointenergy.com	CenterPoint Energy	505 Nicollet Mall P O Box 59038 Minneapolis, MN 554590038	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Sharon	Ferguson	sharon.ferguson@state.mn.us	Department of Commerce	85 7th Place E Ste 280  Saint Paul, MN 551012198	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Edward	Garvey	garveyed@aol.com	Residence	32 Lawton St  Saint Paul, MN 55102	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Robert	Harding	robert.harding@state.mn.us	Public Utilities Commission	Suite 350 121 7th Place East  St. Paul, MN 55101	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
Pam	Marshall	pam@energycents.org	Energy CENTS Coalition	823 7th St E  St. Paul, MN 55106	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
David	Moeller	dmoeller@allete.com	Minnesota Power	30 W Superior St  Duluth, MN 558022093	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Andrew	Moratzka	andrew.moratzka@stoel.com	Stoel Rives LLP	33 South Sixth St Ste 4200  Minneapolis, MN 55402	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
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Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Elizabeth	Schmiesing	eschmiesing@winthrop.com	Winthrop & Weinstine, P.A.	225 South Sixth Street Suite 3500 Minneapolis, MN 55402	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
Janet	Shaddix Elling	jshaddix@janetshaddix.com	Shaddix And Associates	7400 Lyndale Ave S Ste 190  Richfield, MN 55423	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019
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First Name	Last Name	Email	Company Name	Address	Delivery Method	View Trade Secret	Service List Name
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Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	No	GEN_SL_CenterPoint Energy Minnesota Gas_GEN_SL_CenterPoint Energy Minnesota Gas_General Service List 2019