July 12, 2005

Rufus S. Scott Vice President, Deputy General Counsel and Assistant Corporate Secretary CenterPoint Energy, Inc. 1111 Louisiana Houston, Texas 77002

Re: Centerpoint Energy Houston Electric LLC

Form 10-K for the year ended December 31, 2004

File No. 1-03187

Centerpoint Energy Resources Corporation Form 10-K for the year ended December 31, 2004

File No. 1-13265

Dear Mr. Scott,

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Michael Moran, Esq.

Branch Chief