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December 21, 2006

1934 Act / Rules 14e-5(a) & 13e-4(f)(6)

Mr. Brian V. Breheny,
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Mr. James A. Brigagliano,
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Mr. Matthew B. Landon,
Special Counsel,
Division of Market Regulation,
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: CenterPoint Energy, Inc.—Issuer Tender Offer

Ladies and Gentlemen:

We are writing on behalf of our client, CenterPoint Energy, Inc., a Texas corporation (the “Company”), in connection with the proposed offer (the “Redemption Offer”) to redeem all its 2.875% Convertible Senior Notes due 2024 (the “Securities”) as soon as possible after January 15, 2007, as provided for under terms of the Indenture relating to the Securities, for a cash amount equal to the principal amount of the Securities plus any accrued and unpaid interest to the date of redemption (the “Redemption Price”).

Under the terms of the Indenture relating to the Securities, holders of the Securities have the right (the “Put Option”) to require the Company to purchase the Securities on January 15, 2007 for a cash amount equal to the principal amount of the Securities plus any accrued and unpaid interest to the date of purchase (the “Put Option Price”). Under the terms of the Indenture, the Put Option Price and the Redemption Price are economically equivalent, except for any differences in accrued and unpaid interest due based solely on any differences in the date either is paid.

We hereby respectfully request that the staff (the “Staff”) of the Securities and Exchange Commission (the “Commission”) confirm that, based on the facts and circumstances
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described in this letter, it will not recommend any enforcement action to the Commission under, Rules 14e-5(a) and 13e-4(f)(6) under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), if the Redemption Offer and the issuer tender offer relating to the Put Option (referred to herein as the "Put Option Tender Offer") are conducted in the manner described in this letter.

I. BACKGROUND

The Company is a domestic energy delivery company that includes electric transmission and distribution, natural gas distribution, competitive natural gas sales and services, and pipeline and field services operations. In December 2003, the Company issued \$255,000,000 aggregate principal amount of the Securities in a transaction under Rule 144A under the Securities Act of 1933, as amended (the "Securities Act"). In April 2004, the Company filed a Registration Statement on Form S-3 (File No. 333-114440) to register the resale of the Securities and the shares of common stock, par value \$0.01, of the Company (the "Common Stock") issuable on the exercise of the holders' option to convert the Securities under the terms of the Indenture. The Company has informed us that as of the date of this letter, \$255,000,000 of the Securities are outstanding.

A. Put Option Tender Offer Relating to the Securities

As discussed above, the holders of the Securities have the right to require the Company to purchase the Securities on January 15, 2007 at the Put Option Price. The Company is required to deliver notice to the holders of the Securities 20 business days prior to January 15, 2007 setting forth, among other things, the Put Option Price and the conversion rate at the time of such notice. The Company sent such notice to holders of the Securities on December 14, 2006. The Company will purchase in cash any Securities validly tendered and not withdrawn on January 16, 2007.¹

The Put Option is an issuer tender offer that is subject to Rules 14e-5 and 13e-4 under the Exchange Act. The Company filed a Schedule TO relating to the Put Option with the Commission on December 14, 2006.

Based on recent prices for the Common Stock, the Company expects the conversion value of Securities at the time the Put Option is exercisable to be in excess of the Put Option Price. Accordingly, the Company does not believe that exercise of the Put Option will be viewed by holders of the Securities as economically advantageous. The Company expects few, if any, Securities will be tendered for purchase under the Put Option. Of course, whether holders of Securities believe that it is economically advantageous to tender their Securities in the Put Option Tender Offer will ultimately depend on the trading price of the Common Stock immediately prior to the expiration of the Put Option Tender Offer.

¹ Under the terms of the Indenture, if any redemption date or purchase date falls on a day that is not a "Business Day," as defined therein, then any required payment due on such date will be made on the next succeeding Business Day. January 15, 2007, Martin Luther King, Jr. Day, is not a Business Day. Accordingly, payments with respect to the Put Option Tender Offer will be made on January 16, 2007, the next succeeding Business Day.

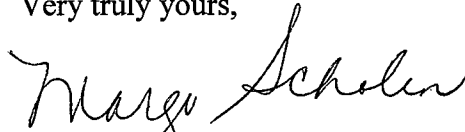
The Commission has previously granted relief from application of the tender offer rules where a particular offer, although not in technical compliance with these provisions, would not violate the public policy of prohibiting fraudulent, manipulative and deceptive practices in tender offers. Although the facts and circumstances of the Put Option Tender Offer and the proposed Redemption Offer differ from those in the letters cited below, we believe that the relief the Company seeks in this letter is consistent with the position that the Commission took in those instances. See, e.g., The PMI Group, Inc. (publicly avail. July 16, 2006); R&B Falcon Corporation (publicly avail. Oct. 27, 2000); Terra Computer Company (publicly avail. June 30, 1997). For examples applying similar analysis to different rule language, see also Southwest Bancorp (publicly avail. Feb. 13, 1986); General Electric Co. (publicly avail. July 7, 1980); Metro-Goldwyn-Mayer, Inc. (publicly avail. Dec. 4, 1974).

* * *

As required by the Securities Act Release No. 33-6269, seven copies of this letter are being submitted herewith.

If the Staff requires any additional information, please contact the undersigned at (713) 229-1110.

Very truly yours,



Margo S. Scholin

MSS:aje

cc: Rufus S. Scott (CenterPoint Energy, Inc.)
Marc Kilbride (CenterPoint Energy, Inc.)
Linda Geiger (CenterPoint Energy, Inc.)
J. David Kirkland (Firm)
Gerald M. Spedale (Firm)