



**PacifiCorp**  
**Electric Utility ROE Cases (2012)**

**Panel 1**

T&D Utilities and Vertically-Integrated Utilities

T&D Utilities					
No	Date	Company	State	ROE	Comment
1	5/29/2012	Commonwealth Edison	IL	10.05%	
2	6/14/2012	Orange and Rockland Utilities	NY	9.40%	
3	7/20/2012	Delmarva Power & Light	MD	9.81%	
4	7/20/2012	Potomac Electric Power	MD	9.31%	
5	9/19/2012	Ameren Illinois	IL	10.05%	
6	9/26/2012	Potomac Electric Power	DC	9.50%	

**Average T&D**

Min	9.31%
Max	10.05%

Vertically-Integrated Utilities

No	Date	Company	State	ROE
1	1/25/2012	Duke Energy Carolinas	SC	10.50%
2	1/27/2012	Duke Energy Carolinas	NC	10.50%
3	2/15/2012	Indiana Michigan Power	MI	10.20%
4	2/23/2012	Idaho Power	OR	9.90%
5	2/27/2012	Gulf Power	FL	10.25%
6	2/29/2012	Northern States Power-Minnesota	ND	10.40%
7	3/29/2012	Northern States Power-Minnesota	MN	10.37%
8	4/4/2012	Hawaii Electric Light	HI	10.00%
9	4/26/2012	Public Service Co. of Colorado	CO	10.00%
10	5/2/2012	Maui Electric Company	HI	10.00%
11	5/7/2012	Puget Sound Energy	WA	9.80%
12	5/15/2012	Arizona Public Service	AZ	10.00%
13	6/7/2012	Consumers Energy	MI	10.30%
14	6/15/2012	Wisconsin Power and Light	WI	10.40%
15	6/18/2012	Cheyenne Light, Fuel and Power	WY	9.60%
16	6/19/2012	Northern States Power-Minnesota	SD	9.25%
17	6/26/2012	Wisconsin Electric Power	MI	10.10%
18	6/29/2012	Hawaiian Electric Company	HI	10.00%
19	7/9/2012	Oklahoma Gas & Electric	OK	10.20%
20	7/16/2012	PacifiCorp	WY	9.80%
21	9/13/2012	Entergy Texas	TX	9.80%
22	9/19/2012	PacifiCorp	UT	9.80%

**Average Vertically-Integrated**

Min	9.25%
Max	10.50%

Other Cases

No	Date	Company	State	ROE	Comment
1	1/3/2012	Appalachian Power	VA	11.40%	Generation rider
2	2/2/2012	Virginia Electric and Power	VA	11.40%	Generation rider
3	3/16/2012	Virginia Electric and Power	VA	12.40%	Generation rider
4	3/20/2012	Virginia Electric and Power	VA	11.40%	Generation rider
5	3/23/2012	Virginia Electric and Power	VA	11.40%	Generation rider

**Average Other**

Min	11.60%
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**Average All Utilities for 2012**

Min	10.22%
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**Panel 2**

Summary of Results by Quarter

T&D Utilities					
By Quarter	1Q	2Q	3Q	4Q	Total
Avg. ROE	9.73%	9.67%	9.67%	9.69%	9.69%
No. Cases	0	2	4	6	6

Vertically-Integrated Utilities

By Quarter	1Q	2Q	3Q	4Q	Total
Avg. ROE	10.30%	9.95%	9.90%	10.05%	10.05%
No. Cases	7	11	4	22	22

Other Cases

By Quarter	1Q	2Q	3Q	4Q	Total
ROE	11.60%			11.60%	11.60%
No. Cases	5			5	5

All Utilities

By Quarter	1Q	2Q	3Q	4Q	Total
ROE	10.84%	9.92%	9.78%	10.22%	10.22%
No. Cases	12	13	8	33	33

Vertically-Integrated Electrics

By Quarter	1Q	2Q	3Q	4Q	Total
ROE	10.84%	9.92%	9.78%	10.22%	10.22%
No. Cases	12	13	8	33	33

Vertically-Integrated Electrics	
4th Qtr 2011	10.39%
1st Qtr 2012	10.30%
2nd Qtr 2012	9.95%
3rd Qtr 2012	9.90%
Last 4-Qtr Average	10.14%

**PacifiCorp**  
**Electric Utility ROE Cases (2011)**

**Panel 1**

**T&D Utilities and Vertically-Integrated Utilities**

No	Date	Company	State	ROE	Comment
1	1/18/2011	Delmarva Power & Light Co.	DE	10.00%	
2	1/20/2011	Niagara Mohawk Power Corp.	NY	9.30%	
3	1/20/2011	Texas-New Mexico Power Co.	TX	10.13%	
4	1/31/2011	Western Massachusetts Electric	MA	9.60%	
5	2/3/2011	CenterPoint Energy Houston	TX	10.00%	
6	4/26/2011	Unitil Energy Systems	NH	9.67%	
7	5/24/2011	Commonwealth Edison	IL	10.50%	
8	6/16/2011	Orange and Rockland Utilities	NY	9.20%	
9	8/1/2011	Fitchburg Gas & Electric	MA	9.20%	
10	8/19/2011	Oncor Electric Delivery	TX	10.25%	
11	12/14/2011	Columbus Southern Power	OH	10.00%	
12	12/14/2011	Ohio Power	OH	10.30%	

**Average T&D**

<b>Min</b>	<b>9.85%</b>
<b>Max</b>	<b>10.50%</b>

**Vertically-Integrated Utilities**

No	Date	Company	State	ROE	Comment
1	1/15/2011	Public Service Co. of OK	OK	10.15%	
2	1/12/2011	Madison Gas and Electric Co.	WI	10.30%	
3	1/13/2011	Wisconsin Public Service Corp.	WI	10.30%	
4	2/25/2011	Hawaiian Electric Co.	HI	10.00%	
5	3/25/2011	PacifiCorp	WA	9.80%	
6	3/30/2011	Appalachian Pwr/Wheeling Pwr	WV	10.00%	
7	4/12/2011	Kansas City Power & Light	MO	10.00%	
8	4/25/2011	Oter Tail Power Co.	IN	10.74%	
9	4/27/2011	Southern Indiana Gas & Electric	IN	10.40%	
10	5/4/2011	KCP&L Greater Missouri Op. (MPS)	MO	10.00%	
11	5/4/2011	KCP&L Greater Missouri Op. (L&P)	MO	10.00%	
12	6/8/2011	MDJ Resources	ND	10.75%	
13	6/17/2011	Oklahoma Gas & Electric	AR	9.95%	
14	7/13/2011	Union Electric	MO	10.20%	
15	8/8/2011	Public Service Co. of New Mexico	NM	10.00%	
16	8/11/2011	PacifiCorp	UT	10.00%	
17	8/12/2011	Interstate Power and Light	MN	10.35%	
18	9/22/2011	PacifiCorp	WY	10.00%	
19	10/12/2011	Kentucky Utilities	VA	10.30%	
20	10/20/2011	Detroit Edison	MI	10.50%	
21	11/30/2011	Appalachian Power	VA	10.90%	
22	11/30/2011	Virginia Electric and Power	VA	10.90%	
23	12/20/2011	Upper Peninsula Power	MI	10.20%	
24	12/21/2011	Northern Indiana Public Service	IN	10.20%	
25	12/22/2011	Black Hills Colorado Elec. Utility Co.	CO	9.90%	
26	12/22/2011	Northern States Power-Wisconsin	WI	10.40%	
27	12/23/2011	Nevada Power	NV	10.19%	

**Average Vertically-Integrated**

<b>Min</b>	<b>10.24%</b>
<b>Max</b>	<b>10.90%</b>

**Other Cases**

No	Date	Company	State	ROE	Comment
1	3/22/2011	Virginia Electric and Power	VA	12.30%	Power plant only
2	3/22/2011	Virginia Electric and Power	VA	12.30%	Power plant only

**Average Other**

**Average All Utilities for 2011**

<b>Min</b>	<b>12.30%</b>
<b>Max</b>	<b>10.22%</b>

**Panel 2**

**Summary of Results by Quarter**

		T&D Utilities					
By Quarter		1Q	2Q	3Q	4Q	Total	
Avg. ROE		9.81%	9.79%	9.73%	10.15%	<b>9.85%</b>	
No. Cases		5	3	2	2	<b>12</b>	
<b>Vertically-Integrated Utilities</b>							
By Quarter		1Q	2Q	3Q	4Q	Total	
Avg. ROE		10.09%	10.26%	10.11%	10.39%	<b>10.24%</b>	
No. Cases		6	7	5	9	<b>27</b>	
<b>Other Cases</b>							
By Quarter		1Q	2Q	3Q	4Q	Total	
ROE		12.30%				<b>12.30%</b>	
No. Cases		2	0	0	0	<b>2</b>	
<b>All Utilities</b>							
By Quarter		1Q	2Q	3Q	4Q	Total	
ROE		10.32%	10.12%	10.00%	10.34%	<b>10.22%</b>	
No. Cases		13	10	7	11	<b>41</b>	

Source: Regulatory Research Associates, "Major Rate Case Decisions" Jan 10, 2012.

PacifiCorp  
Electric Utility ROE Cases (2010)

Panel 1  
Summary of Results by Quarter

By Quarter	T&D Utilities				Total
	1Q	2Q	3Q	4Q	
Avg. ROE	9.86%	10.02%	10.00%	10.00%	9.98%
No. Cases	3	9	2	1	15
<b>Vertically-Integrated Utilities</b>					
Avg. ROE	10.59%	10.18%	10.32%	10.32%	10.38%
No. Cases	12	5	9	16	42
<b>Other Cases</b>					
Avg. ROE	12.30%	0	0	0	12.30%
No. Cases	2	0	0	0	2
<b>All Utilities</b>					
Avg. ROE	10.66%	10.08%	10.26%	10.30%	10.34%
No. Cases	17	14	11	17	59

Panel 2  
Summary of Results by Quarter

By Quarter	T&D Utilities				Total
	1Q	2Q	3Q	4Q	
Avg. ROE	9.86%	10.02%	10.00%	10.00%	9.98%
No. Cases	3	9	2	1	15
<b>Vertically-Integrated Utilities</b>					
Avg. ROE	10.59%	10.18%	10.32%	10.32%	10.38%
No. Cases	12	5	9	16	42
<b>Other Cases</b>					
Avg. ROE	12.30%	0	0	0	12.30%
No. Cases	2	0	0	0	2
<b>All Utilities</b>					
Avg. ROE	10.66%	10.08%	10.26%	10.30%	10.34%
No. Cases	17	14	11	17	59

Panel 1  
Summary of Results by Quarter

No.	Date	Company	State	ROE	Comment
1	2/9/2010	Narragansett Electric	RI	9.80%	
2	3/2/2010	Potomac Electric Power	DC	9.63%	
3	3/26/2010	Consolidated Edison of NY	NY	10.15%	
4	4/29/2010	Central Illinois Light	IL	9.90%	
5	4/29/2010	Central Illinois Public Service	IL	10.06%	
6	4/29/2010	Illinois Power	IL	10.26%	
7	5/12/2010	Atlantic City Electric	NJ	10.30%	
8	5/12/2010	Rockland Electric	NJ	10.30%	
9	6/17/2010	Public Service Electric & Gas	NJ	10.30%	
10	6/18/2010	Central Hudson Gas & Electric	NY	10.00%	
11	6/28/2010	Public Service of New Hampshire	NH	9.67%	
12	6/30/2010	Connecticut Light & Power	CT	9.40%	
13	9/16/2010	New York State Electric & Gas	NY	10.00%	
14	9/16/2010	Rochester Gas and Electric	NY	10.00%	
15	12/9/2010	NorthWestern Corp.	MT	10.00%	
<b>Average T&amp;D</b>					
				Min	9.40%
				Max	10.30%

Panel 2  
Summary of Results by Quarter

No.	Date	Company	State	ROE	Comment
1	1/17/2010	Duke Edison	VA	11.00%	
2	1/19/2010	Interstate Power & Light	OR	10.80%	
3	1/26/2010	PacifiCorp	OR	10.13%	
4	1/27/2010	Wester Energy	KS	10.40%	
5	1/27/2010	Kansas Gas & Electric	KS	10.40%	
6	1/27/2010	Duke Energy Carolinas	SC	10.70%	
7	2/18/2010	PacifiCorp	UT	10.60%	
8	2/24/2010	Idaho Power	OR	10.18%	
9	3/4/2010	Kentucky Utilities	VA	10.50%	
10	3/5/2010	Florida Power	FL	10.50%	
11	3/11/2010	Virginia Electric and Power	VA	11.90%	
12	3/17/2010	Florida Power & Light	FL	10.00%	
13	4/2/2010	Puget Sound Energy	WA	10.10%	
14	5/26/2010	MDU Resources	WY	10.00%	
15	5/28/2010	Union Electric	MO	10.10%	
16	6/1/2010	Energy Assets	IA	10.25%	
17	6/28/2010	Wisconsin Electric Power	WI	10.50%	
18	7/11/2010	Wisconsin Electric Power	MI	10.25%	
19	7/15/2010	South Carolina Electric & Gas	SC	10.70%	
20	7/15/2010	Appalachian Power	VA	10.53%	
21	7/30/2010	Maui Electric	HI	10.70%	
22	8/4/2010	Black Hills Colorado Electric	CO	10.50%	
23	8/6/2010	Potomac Electric Power	MD	9.83%	
24	8/25/2010	Northern Indiana Public Service	IN	9.90%	
25	9/14/2010	Hawaiian Electric	HI	10.70%	
26	9/30/2010	UNS Electric	AZ	9.75%	
27	10/14/2010	Indiana Michigan Power	MI	10.35%	
28	10/28/2010	Hawai Electric Light	HI	10.70%	
29	11/2/2010	Consumers Energy	MN	10.38%	
30	11/4/2010	Consumers Energy	MI	10.70%	
31	11/4/2010	Avista Corp.	IA	10.25%	
32	11/27/2010	Energy Texas	TX	10.00%	
33	12/1/2010	Energy Texas	TX	10.13%	
34	12/6/2010	Baltimore Gas & Electric	MD	9.86%	
35	12/15/2010	Interstate Power & Light	IA	10.00%	
36	12/13/2010	Dominion North Carolina Power	NC	10.70%	
37	12/14/2010	PacifiCorp	OR	10.13%	
38	12/17/2010	Portland General Electric	OR	10.00%	
39	12/20/2010	Sierra Pacific Power	NV	10.60%	
40	12/21/2010	Upper Peninsula Power	MI	10.38%	
41	12/27/2010	PacifiCorp	ID	9.90%	
42	12/29/2010	Georgia Power	GA	11.15%	
<b>Average Vertically-Integrated</b>					
				Min	10.38%
				Max	11.90%

Panel 1  
Summary of Results by Quarter

No.	Date	Company	State	ROE	Comment
1	1/17/2010	Duke Edison	VA	11.00%	
2	1/19/2010	Interstate Power & Light	OR	10.80%	
3	1/26/2010	PacifiCorp	OR	10.13%	
4	1/27/2010	Wester Energy	KS	10.40%	
5	1/27/2010	Kansas Gas & Electric	KS	10.40%	
6	1/27/2010	Duke Energy Carolinas	SC	10.70%	
7	2/18/2010	PacifiCorp	UT	10.60%	
8	2/24/2010	Idaho Power	OR	10.18%	
9	3/4/2010	Kentucky Utilities	VA	10.50%	
10	3/5/2010	Florida Power	FL	10.50%	
11	3/11/2010	Virginia Electric and Power	VA	11.90%	
12	3/17/2010	Florida Power & Light	FL	10.00%	
13	4/2/2010	Puget Sound Energy	WA	10.10%	
14	5/26/2010	MDU Resources	WY	10.00%	
15	5/28/2010	Union Electric	MO	10.10%	
16	6/1/2010	Energy Assets	IA	10.25%	
17	6/28/2010	Wisconsin Electric Power	WI	10.50%	
18	7/11/2010	Wisconsin Electric Power	MI	10.25%	
19	7/15/2010	South Carolina Electric & Gas	SC	10.70%	
20	7/15/2010	Appalachian Power	VA	10.53%	
21	7/30/2010	Maui Electric	HI	10.70%	
22	8/4/2010	Black Hills Colorado Electric	CO	10.50%	
23	8/6/2010	Potomac Electric Power	MD	9.83%	
24	8/25/2010	Northern Indiana Public Service	IN	9.90%	
25	9/14/2010	Hawaiian Electric	HI	10.70%	
26	9/30/2010	UNS Electric	AZ	9.75%	
27	10/14/2010	Indiana Michigan Power	MI	10.35%	
28	10/28/2010	Hawai Electric Light	HI	10.70%	
29	11/2/2010	Consumers Energy	MN	10.38%	
30	11/4/2010	Consumers Energy	MI	10.70%	
31	11/4/2010	Avista Corp.	IA	10.25%	
32	11/27/2010	Energy Texas	TX	10.00%	
33	12/1/2010	Energy Texas	TX	10.13%	
34	12/6/2010	Baltimore Gas & Electric	MD	9.86%	
35	12/15/2010	Interstate Power & Light	IA	10.00%	
36	12/13/2010	Dominion North Carolina Power	NC	10.70%	
37	12/14/2010	PacifiCorp	OR	10.13%	
38	12/17/2010	Portland General Electric	OR	10.00%	
39	12/20/2010	Sierra Pacific Power	NV	10.60%	
40	12/21/2010	Upper Peninsula Power	MI	10.38%	
41	12/27/2010	PacifiCorp	ID	9.90%	
42	12/29/2010	Georgia Power	GA	11.15%	
<b>Average Vertically-Integrated</b>					
				Min	10.38%
				Max	11.90%

Panel 1  
Summary of Results by Quarter

No.	Date	Company	State	ROE	Comment
1	1/17/2010	Duke Edison	VA	11.00%	
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4	1/27/2010	Wester Energy	KS	10.40%	
5	1/27/2010	Kansas Gas & Electric	KS	10.40%	
6	1/27/2010	Duke Energy Carolinas	SC	10.70%	
7	2/18/2010	PacifiCorp	UT	10.60%	
8	2/24/2010	Idaho Power	OR	10.18%	
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10	3/5/2010	Florida Power	FL	10.50%	
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12	3/17/2010	Florida Power & Light	FL	10.00%	
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26	9/30/2010	UNS Electric	AZ	9.75%	
27	10/14/2010	Indiana Michigan Power	MI	10.35%	
28	10/28/2010	Hawai Electric Light	HI	10.70%	
29	11/2/2010	Consumers Energy	MN	10.38%	
30	11/4/2010	Consumers Energy	MI	10.70%	
31	11/4/2010	Avista Corp.	IA	10.25%	
32	11/27/2010	Energy Texas	TX	10.00%	
33	12/1/2010	Energy Texas	TX	10.13%	
34	12/6/2010	Baltimore Gas & Electric	MD	9.86%	
35	12/15/2010	Interstate Power & Light	IA	10.00%	
36	12/13/2010	Dominion North Carolina Power	NC	10.70%	
37	12/14/2010	PacifiCorp	OR	10.13%	
38	12/17/2010	Portland General Electric	OR	10.00%	
39	12/20/2010	Sierra Pacific Power	NV	10.60%	
40	12/21/2010	Upper Peninsula Power	MI	10.38%	
41	12/27/2010	PacifiCorp	ID	9.90%	
42	12/29/2010	Georgia Power	GA	11.15%	
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				Min	10.38%
				Max	11.90%

Panel 1  
Summary of Results by Quarter

No.	Date	Company	State	ROE	Comment
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5	1/27/2010	Kansas Gas & Electric	KS	10.40%	
6	1/27/2010	Duke Energy Carolinas	SC	10.70%	
7	2/18/2010	PacifiCorp	UT	10.60%	
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9	3/4/2010	Kentucky Utilities	VA	10.50%	
10	3/5/2010	Florida Power	FL	10.50%	
11	3/11/2010	Virginia Electric and Power	VA	11.90%	
12	3/17/2010	Florida Power & Light	FL	10.00%	
13	4/2/2010	Puget Sound Energy	WA	10.10%	
14	5/26/2010	MDU Resources	WY	10.00%	
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23	8/6/2010	Potomac Electric Power	MD	9.83%	
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27	10/14/2010	Indiana Michigan Power	MI	10.35%	
28	10/28/2010	Hawai Electric Light	HI	10.70%	
29	11/2/2010	Consumers Energy	MN	10.38%	
30	11/4/2010	Consumers Energy	MI	10.70%	
31	11/4/2010	Avista Corp.	IA	10.25%	
32	11/27/2010	Energy Texas	TX	10.00%	
33	12/1/2010	Energy Texas	TX	10.13%	
34	12/6/2010	Baltimore Gas & Electric	MD	9.86%	
35	12/15/2010	Interstate Power & Light	IA	10.00%	
36	12/13/2010	Dominion North Carolina Power	NC	10.70%	
37	12/14/2010	PacifiCorp	OR	10.13%	
38	12/17/2010	Portland General Electric	OR	10.	

**PacifiCorp**  
**Electric Utility ROE Cases (2009)**

**Panel 1**  
**T&D Utilities and Vertically-integrated Utilities**

No	Date	Company	State	ROE	Comment
1	1/21/2009	Cleveland Electric Illuminating	OH	10.50%	
2	1/21/2009	Ohio Edison	OH	10.50%	
3	1/21/2009	Toledo Edison	OH	10.50%	
4	2/4/2009	United Illuminating	CT	8.75%	
5	4/24/2009	Consolidated Edison of New York	NY	10.00%	
6	6/22/2009	Central Hudson Gas & Electric	NY	10.00%	
7	7/18/2009	Duke Energy Ohio	OH	10.63%	
8	8/31/2009	Oncor Electric Delivery	TX	10.25%	
9	11/30/2009	Mass El/Nantucket El	MA	10.35%	
10	12/30/2009	Delmarva Power & Light	MD	10.00%	
<b>Average T&amp;D</b>				<b>Min</b>	<b>10.15%</b>
				<b>Max</b>	<b>10.63%</b>

**Vertically-integrated Utilities**

No	Date	Company	State	ROE	
1	1/14/2009	Public Service Oklahoma	OK	10.50%	
2	1/30/2009	Idaho Power	ID	10.50%	
3	2/10/2009	Union Electric	MO	10.76%	
4	3/4/2009	Indiana Michigan Power	IN	10.50%	
5	4/2/2009	Entergy New Orleans	LA	11.10%	
6	4/21/2009	PacifiCorp	UT	10.61%	
7	4/30/2009	Tampa Electric	FL	11.25%	
8	5/4/2009	Minnesota Power	MN	10.74%	
9	5/20/2009	Oklahoma Gas & Electric	AR	10.25%	
10	5/26/2009	Public Service New Mexico	NM	10.50%	
11	6/24/2009	Nevada Power	NV	10.80%	
12	7/17/2009	Avista Corp.	ID	10.50%	
13	10/14/2009	Cleco Power	LA	10.70%	
14	10/23/2009	Northern States Power-Minn	LA	10.88%	
15	11/2/2009	Consumers Energy	MI	10.70%	
16	11/3/2009	Sierra Pacific Power	CA	10.70%	
17	11/24/2009	Southwestern Electric Power	AR	10.25%	
18	11/25/2009	Otter Tail Power	ND	10.75%	
19	12/7/2009	Duke Energy Carolinas	NC	10.70%	
20	12/16/2009	Arizona Public Service	AZ	11.00%	
21	12/16/2009	Upper Peninsula Power	MI	10.90%	
22	12/18/2009	Wisconsin Electric Power	WI	10.40%	
23	12/18/2009	Wisconsin Power and Light	WI	10.40%	
24	12/22/2009	Avista Corp.	WA	10.20%	
25	12/22/2009	Madison Gas and Electric	WI	10.40%	
26	12/22/2009	Northern States Power-Wisc	WI	10.40%	
27	12/24/2009	Public Service of Colorado	CO	10.50%	
<b>Average Vertically-integrated</b>				<b>Min</b>	<b>10.63%</b>
				<b>Max</b>	<b>11.25%</b>

**Other Cases**

No	Date	Company	State	ROE	Comment
1	2/4/2009	Interstate Power & Light	IA	10.10%	Power plant only
2	5/20/2009	NorthWestern Corp	MT	10.25%	Power plant only
<b>Average Other</b>				<b>Min</b>	<b>10.18%</b>
				<b>Max</b>	<b>10.48%</b>

**Average All Utilities for 2009**

**Panel 2**  
**Summary of Results by Quarter**

		T&D Utilities				Vertically-integrated Utilities				Other Cases				All Utilities				
By Quarter		1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	1Q	2Q	3Q	4Q	Total
Avg. ROE		10.06%	10.00%	10.44%	10.18%	10.57%	10.75%	10.50%	10.59%	10.23%	10.55%	10.46%	10.54%	10.48%	10.48%	10.48%	10.48%	10.48%
No. Cases		4	2	2	2	4	7	1	15	1	0	0	0	9	10	3	17	39

Sources: Regulatory Research Associates, "Major Rate Case Decisions, January 2009-December 2009," January 8, 2010.

**PacifiCorp**  
**Electric Utility ROE Cases (2008)**

**Panel 1**

T&D Utilities vs. Vertically-Integrated Utilities

No	Date	Company	State	ROE	Comment
1	1/28/2008	Connecticut Light & Power	CT	9.40%	
2	1/30/2008	Potomac Electric Power	DC	10.00%	
3	2/29/2008	Fitchburg Gas & Electric	MA	10.25%	
4	3/25/2008	Consolidated Edison of New York	NY	9.10%	
5	5/27/2008	UNS Electric	AZ	10.00%	T&D segment of Unisource
6	7/16/2008	Orange and Rockland Utilities	NY	9.40%	
7	9/10/2008	Commonwealth Edison	IL	10.30%	
<b>Average T&amp;D</b>				<b>9.78%</b>	
				<b>Min 9.10%</b>	
				<b>Max 10.30%</b>	

**Panel 2**

Summary of Results by Quarter

		T&D Utilities				Total
By Quarter		1Q	2Q	3Q	4Q	
ROE		9.69%	10.00%	9.85%		9.76%
No. Cases		4	1	2	0	7
<b>Vertically-Integrated Utilities</b>						
By Quarter		1Q	2Q	3Q	4Q	Total
ROE		10.49%	10.48%	10.48%	10.38%	10.45%
No. Cases		4	6	8	7	25
<b>Other Cases</b>						
By Quarter		1Q	2Q	3Q	4Q	Total
ROE		11.91%	11.70%	11.70%	10.00%	11.44%
No. Cases		2	1	1	1	5
<b>All Utilities</b>						
By Quarter		1Q	2Q	3Q	4Q	Total
ROE		10.45%	10.57%	10.47%	10.33%	10.46%
No. Cases		10	8	11	8	37

**Vertically-Integrated Utilities**

No	Date	Company	State	ROE
1	1/8/2008	Northern States Power	WI	10.75%
2	1/17/2008	Wisconsin Electric Power	WI	10.75%
3	1/31/2008	Central Vermont Public Service	VT	10.21%
4	3/12/2008	PacifiCorp	WY	10.25%
5	4/22/2008	MDU Resources	MT	10.25%
6	4/24/2008	Public Service Company of NM	NM	10.10%
7	5/1/2008	Hawaiian Electric Co	HI	10.70%
8	6/10/2008	Consumers Energy	MI	10.70%
9	6/27/2008	Appalachian Power	WV	10.50%
10	6/27/2008	Sierra Pacific Power	NV	10.60%
11	7/10/2008	Other Tail Corp	MN	10.43%
12	7/30/2008	Empire District Electric	MD	10.80%
13	8/11/2008	PacifiCorp	UT	10.25%
14	8/26/2008	Southwestern Public Service	NM	10.18%
15	9/24/2008	Central Illinois Light	IL	10.65%
16	9/24/2008	Central Illinois Public Service	IL	10.65%
17	9/24/2008	Illinois Power	IL	10.65%
18	9/30/2008	Avista Corp	ID	10.20%
19	10/8/2008	Puget Sound Energy	WA	10.15%
20	11/17/2008	Appalachian Power	VA	10.20%
21	12/1/2008	Tucson Electric	AZ	10.25%
22	12/23/2008	Detroit Edison	MI	11.00%
23	12/29/2008	Portland General	OR	10.10%
24	12/2/2008	Avista Corp	WA	10.20%
25	12/31/2008	Northern States Power	ND	10.75%
<b>Average Vertically-Integrated</b>				<b>10.45%</b>
				<b>Min 10.10%</b>
				<b>Max 11.00%</b>

**Other Cases**

No	Date	Company	State	ROE	Comment
1	2/6/2008	Interstate Power & Light	IA	11.70%	Power plant only
2	3/31/2008	Virginia Electric Power	VA	12.12%	Power plant only
4	6/16/2008	MidAmerican Energy	IA	11.70%	Power plant only
5	8/27/2008	MidAmerican Energy	IA	11.70%	Power plant only
6	11/13/2008	NorthWestern Corp	MT	10.00%	Power plant only
<b>Average Other</b>				<b>11.44%</b>	
<b>Average all Utilities for 2008</b>				<b>10.46%</b>	

Source: Regulatory Research Associates, "Major Rate Case Decisions, January 2007-December 2008," January 12, 2009.