

PacifiCorp Comparable Company Fundamental Characteristics

No.	Company	(1)		(2)		(3)		
		% Regulated		Credit Rating		Capital Structure (2007)		
		Revenue	S&P	S&P	Moody's	Common Equity	Long-Term Debt	Preferred Stock
1	ALLETE	86.0%	A-	A-	Baa1	64.4%	35.6%	0.0%
2	Alliant Energy Co.	90.5%	A-	A-	A2	61.9%	32.4%	5.7%
3	Con. Edison	77.2%	A-	A-	A1	53.1%	45.6%	1.3%
4	DTE Energy Co.	79.6%	A-	A-	A3	45.6%	54.4%	0.0%
5	Edison Internat.	79.9%	A	A	A2	46.0%	49.1%	4.9%
6	Entergy Corp.	80.6%	A-	A-	Baa2	43.9%	54.3%	1.8%
7	FPL Group, Inc.	76.1%	A	A	Aa3	48.8%	51.2%	0.0%
8	IDACORP	76.0%	A-	A-	A3	51.1%	48.9%	0.0%
9	NSTAR	95.8%	AA-	AA-	A1	40.1%	58.9%	1.0%
10	PG&E Corp.	100.0%	BBB+	BBB+	A3	50.4%	48.1%	1.5%
11	Portland General	100.0%	A-	A-	Baa1	50.1%	49.9%	0.0%
12	Progress Energy	99.8%	A-	A-	A2	48.8%	50.6%	0.6%
13	Southern Co.	82.3%	A	A	A2	44.9%	51.2%	3.9%
14	Vectren Corp.	77.0%	A	A	A3	49.8%	50.2%	0.0%
15	Wisconsin Energy	99.7%	A-	A-	Aa3	49.2%	50.3%	0.5%
16	Xcel Energy Inc.	99.3%	A-	A-	A3	49.4%	49.7%	0.9%
		87.5%	A/A-	A/A-	A2/A3	49.8%	48.8%	1.4%

Column Sources:

(1) Most recent company 10-Ks.

(2) AUS Utility Reports, Dec 2008.

(3) Value Line Investment Survey, Electric Utility (East), Nov 28, 2008; (Central), Dec 26, 2008; (West), Nov 7, 2008.