

PACIFICORP
ELECTRIC UTILITY SAMPLE GROUP SELECTION

Company Name	Revenues	ending	Recent	generat	Stable	S&P		Bond Select
	Electr	per	per	Assets	pk	Body	Valu	
SCREEN	70	no	no	yes	yes	A+ to BBB		
EAST								
e+ Allegheny En	88	no	yes	yes	no	B+	Baa1	
e+ CH Energy	57	no	no	yes	yes	A	A2	
e Central Verm	100	no	no	yes	yes	BB+	-	
e+ Consolidated	70	no	no	no	yes	A	A1	
e+ Constellation	19	no	yes	yes	yes	A	A1	
e Duquesne Lig	86	no	yes	no	no	BB-	Baa1	
e+ Dominion Res	54	no	no	yes	yes	A-	A2	
e+ Duke Energy	23	no	no	yes	no	BB+	Baa2	
e+ Energy East	57	no	no	yes	yes	BB+	A3	
e+ Excelon Cor	65	no	no	yes	yes	A	A2	
e FPL Group	79	no	no	yes	yes	A	Aa3	
e FirstEnergy	73	no	no	yes	yes	BBB	A3	
e Green Munt	100	no	yes	yes	no	BBB	Baa1	
e+ Northeast Uti	61	no	yes	yes	yes	A-	A3	
e+ NSTAR	83	no	no	no	yes	A	A1	
e+ PPL Corporat	70	no	yes	yes	no	A-	Baa1	
e+ Penco Holdin	55	no	no	yes	no	A-	A2	
e Progress Ene	68	no	no	yes	yes	BBB	A2	
e+ Public Serv	56	no	no	yes	yes	A-	A3	
e+ SCANA Cor	43	no	no	yes	yes	A-	A1	
e Southern Com	83	no	no	yes	yes	A+	A1	
e+ TECO Energy	41	no	no	yes	yes	BB-	A3	
e U L Holding	64	no	no	no	yes	-	A3	
CENTRAL								
e ALLETE	37	no	no	yes	yes	A	Baa1	
e+ Alliant Ene	61	no	no	yes	yes	A	A2	
e+ Ameren Corp	86	no	no	yes	yes	A-	A1	
e American Ee	72	no	yes	yes	yes	BBB	A3	
e+ Aquila, In	42	no	yes	yes	yes	B	B3	
e+ CMS Energy	36	no	yes	yes	no	BB-	Baa3	
e+ CenterPoint	22	no	yes	yes	no	BBB	Baa2	
e+ Cinergy Cor	77	no	no	yes	yes	BB+	Baa1	
e Cleco Corpo	81	no	no	yes	yes	BB+	A3	
e DPL Inc.	99	no	no	yes	no	BBB	Baa1	
e+ DTE Energy	18	no	no	yes	yes	A-	A2	
e Empire Dist	93	no	no	yes	yes	BBB	Baa1	
e+ Entergy Cor	80	no	no	yes	yes	BBB	Baa2	
e Great Plains	49	no	no	yes	yes	BBB	A1	
e+ MGE Energy	61	no	no	yes	yes	AA-	Aa3	
e+ NiSource Inc	18	no	yes	yes	yes	BBB	Baa2	
e OGE Energy	40	no	no	yes	yes	BB+	Baa2	
e Otter Tail C	42	no	no	yes	yes	A-	A2	
e+ TXU Corp.	19	no	yes	no	yes	BBB	Baa2	
e+ Vectren Corp	71	no	no	yes	no	A-	A3	
e+ WPS Resources	13	no	no	yes	yes	AA-	Aa1	
e Westar Energy	100	no	yes	yes	no	BB-	Ba1	
e+ Wisconsin E	37	no	yes	yes	yes	A-	Aa2	
WEST								
e+ Avista Corp	53	no	yes	yes	no	BB-	Baa3	
e Black Hills	13	no	no	yes	yes	BBB	Baa1	
e Edison Inte	73	no	yes	yes	no	BB	Ba2	
e El Paso El	99	no	yes	yes	yes	BB-	Baa3	
e Hawaiian El	78	no	no	yes	yes	BB+	Baa1	
e I DACORP.	95	no	yes	yes	yes	A	A2	
e+ MDU Resource	8	no	no	yes	yes	A-	A2	
e+ PG&E Corp	73	no	yes	yes	no	CC	B1	
e+ PNM Resources	75	no	no	yes	yes	BB-	Baa3	
e Pinnacle West	65	no	no	yes	yes	A-	A3	
e+ Puget Energy	61	no	yes	yes	yes	BBB	Baa2	
e+ Sempra Energy	51	no	yes	yes	yes	A+	A1	
e+ Sierra Pacifi	94	no	yes	yes	no	BB	Ba2	
e+ UniSource En	89	yes	yes	yes	yes	BB-	Ba2	
e+ Xcel Energy.	69	no	yes	yes	no	BB+	A3	

e= electric company; e+ g= combination electric and gas company
Data from Value Line Ratings & Reports. February 13, March