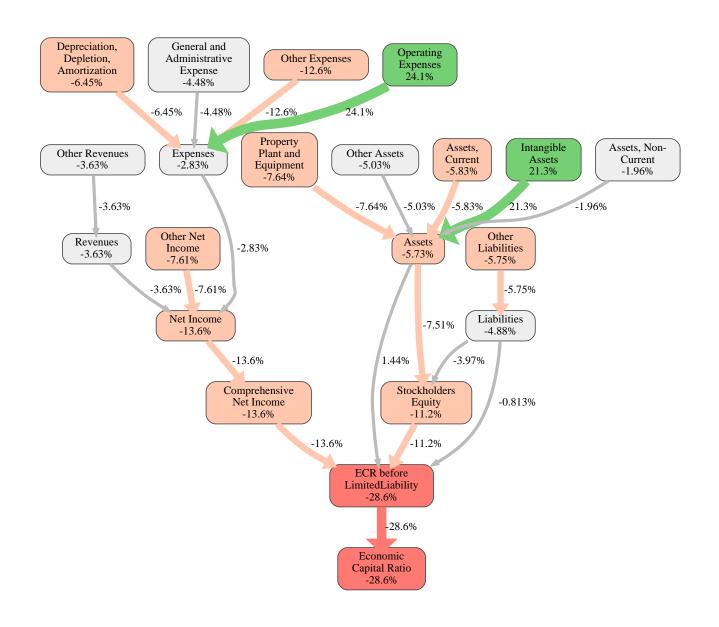


HOTELS & MOTELS 2011



PENN Entertainment Inc Rank 10 of 10





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PENN Entertainment Inc Rank 10 of 10

The relative strengths and weaknesses of PENN Entertainment Inc are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of PENN Entertainment Inc compared to the market average is the variable Operating Expenses, increasing the Economic Capital Ratio by 24% points. The greatest weakness of PENN Entertainment Inc is the variable Net Income, reducing the Economic Capital Ratio by 14% points.

The company's Economic Capital Ratio, given in the ranking table, is 69%, being 29% points below the market average of 98%.

Input Variable	Value in 1000 USD
Assets, Current	465,953
Assets, Non-Current	107,882
Cost of Goods and Services Sold	0
Depreciation, Depletion, Amortization	212,387
General and Administrative Expense	411,415
Intangible Assets	1,600,908
Liabilities, Current	691,529
Long Term Liabilities	0
Operating Expenses	0
Other Assets	322,362
Other Compr. Net Income	0
Other Expenses	1,748,261
Other Liabilities	1,993,584
Other Net Income	-148,708
Other Revenues	2,459,111
Property Plant and Equipment	1,965,774

Output Variable	Value in 1000 USD
Assets	4,462,879
Liabilities	2,685,113
Expenses	2,372,063
Revenues	2,459,111
Stockholders Equity	1,777,766
Net Income	-61,660
Comprehensive Net Income	-61,660
ECR before LimitedLiability	30%
Economic Capital Ratio	69%

