

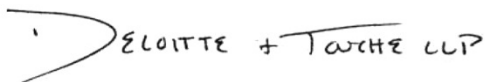
INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of PacifiCorp
Portland, Oregon

We have examined management's assertion, included in the accompanying Management's Assertion Regarding Disbursements for Eligible Green Projects ("Management's Assertion"), that an amount equal to or in excess of the net proceeds from the issuance of \$1,000,000,000 aggregate principal amount of its First Mortgage Bonds 2.90% due 2052, included in the PacifiCorp Eligible Green Projects Disbursement Report (the "Report"), was disbursed by PacifiCorp during the period July 1, 2019 to May 31, 2021 for the construction and repowering of Eligible Green Projects in accordance with the Eligible Green Projects criteria set forth in Management's Assertion (the "Criteria"). PacifiCorp's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the Criteria set forth in Management's Assertion.

A handwritten signature in black ink that reads "DELOITTE + TOUCHE LLP". The signature is written in a cursive, slightly stylized font.

July 13, 2021