

**REDACTED**

Attachment 1

## NOTICE OF EXTENSION

Dated as of January 31, 2017

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer  
Telecopy No.: (503) 813-5673  
E-mail: [bruce.williams@pacificorp.com](mailto:bruce.williams@pacificorp.com)

Ladies and Gentlemen:

Reference is made to the Letter of Credit and Reimbursement Agreement, dated as of March 19, 2015 (the "**Reimbursement Agreement**"), between PacifiCorp (the "**Company**") and The Bank of Nova Scotia (the "**Bank**"), relating to the \$21,260,000 Sweetwater County, Wyoming Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1994. Capitalized terms used in this Notice of Extension letter (this "**Letter**") and not otherwise defined herein have the meanings given such terms in the Reimbursement Agreement.

**Section 1. Consent to Extension.** In response to a request by the Company for an extension of the Stated Expiration Date,

(a) the Bank hereby extends the delivery period set forth in the last sentence of Section 2.12 of the Reimbursement Agreement from 30 days to 90 days with respect to the Extension (as defined below); and

(b) subject to the satisfaction of the conditions precedent set forth below, the Bank agrees to deliver an Extension Certificate in the form of Exhibit 8 to the Letter of Credit (the "**Extension Certificate**"), providing for the extension of the Stated Expiration Date of the Letter of Credit to March 26, 2019 (the "**Extension**", and the effective date of such Extension, the "**Effective Date**").

**Section 2. [Reserved].**

**Section 3. Conditions Precedent.** The Bank's obligation under Section 1(b) above with respect to the Extension shall be effective when and if (i) the representations and warranties of the Company set forth in the certificate described in subsection (a) below shall be true and correct on and as of the Effective Date as though made on and as of such date and (ii) the Bank shall have received the following, in form and substance satisfactory to the Bank:

(a) A certificate from the Company signed by a duly authorized officer of the Company, dated as of the Effective Date, stating that on and as of the Effective Date, and after giving effect to the Extension, all conditions precedent set forth in Section 3.02 of the Reimbursement Agreement are satisfied;

(b) A certificate of the Secretary or an Assistant Secretary of the Company certifying (A) the names, true signatures and incumbency of the officers of the Company authorized to sign this Letter and the other documents to be delivered by the Company hereunder; (B) that attached thereto are true and correct copies of the articles of incorporation (or other organizational documents) and the bylaws of the Company; (C) that attached thereto are true and correct copies of all governmental and regulatory authorizations and approvals (including, without limitation, approvals or orders of FERC, if any) necessary for the Company to enter into this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby (or that true and correct copies of all such governmental and regulatory authorizations and approvals were previously delivered to the Bank in the Assistant Corporate Secretary's Certificate dated as of March 19, 2015 provided pursuant to the Reimbursement Agreement); and (D) evidence (dated not more than 10 days prior to the date hereof) of the status of the Company as a duly organized and validly existing corporation under the laws of the State of Oregon;

(c) As certified by the Secretary or an Assistant Secretary of the Company, a copy of the resolutions of the Board of Directors of the Company approving this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby, and of all documents evidencing any other necessary corporate action with respect to such documents and such transactions;

(d) An opinion letter of Paul J. Leighton, Esq., Assistant General Counsel for Berkshire Hathaway Energy Company and counsel to the Company, in substantially the form of Exhibit A hereto; and

(e) The Company's executed counterpart of this Letter.

**Section 4. Effect on the Reimbursement Agreement.** Except as expressly provided above, the execution, delivery and effectiveness of this Letter shall not operate as an amendment or waiver of any right, power or remedy of the Bank under any Credit Document, nor constitute an amendment or waiver of any provision of any Credit Document. Except as expressly provided above, each Credit Document is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed. This Letter shall constitute a Credit Document and shall be binding on the parties hereto and their respective successors and permitted assigns under the Credit Documents.

**Section 5. Costs, Expenses and Taxes.** The Company agrees to pay on demand all costs and expenses of the Bank in connection with the preparation, execution and delivery of this Letter, the Extension Certificate and any other instruments and documents to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Bank with respect thereto, and all costs and expenses (including, without limitation, reasonable fees and out-of-pocket expenses of counsel), if any, in connection with the enforcement (whether through negotiations, legal proceedings or otherwise) of this Letter or such other instruments and documents.

**Section 6. Counterparts.** This Letter may be executed in any number of counterparts and by any combination of the parties hereto in separate counterparts, each of which counterparts

shall constitute an original, and all of which taken together shall constitute one and the same instrument.

***Section 7. Governing Law.*** This Letter shall be governed by, and construed in accordance with, the laws of the State of New York.


[Remainder of page intentionally left blank]

Please indicate your acknowledgement of the foregoing by (i) signing and returning a counterpart to this Letter by facsimile or e-mail to Aleks Kopec (fax no. 704-503-2622, akopec@kslaw.com) and (ii) signing and returning three original counterparts to this Letter by overnight mail to King & Spalding LLP, 100 N Tryon Street, Suite 3900, Charlotte, NC 28202, Attention: Aleks Kopec.

Very truly yours,

THE BANK OF NOVA SCOTIA

By

  
\_\_\_\_\_  
David Dewar  
Director

ACCEPTED AND AGREED:

PACIFICORP

By Bruce N Williams  
Name: Bruce N. Williams  
Title: VP and Treasurer

**EXHIBIT A**

**FORM OF OPINION OF PAUL J. LEIGHTON, ESQ., COUNSEL TO THE COMPANY**

[See attached.]



Berkshire Hathaway Energy Company  
P.O. Box 657  
Des Moines, Iowa 50306-0657  
(515) 242-4099 Telephone  
(515) 281-2460 Fax  
E-mail: pjleighton@midamerican.com

**PAUL J. LEIGHTON**  
Vice President, Assistant Corporate Secretary and  
Assistant General Counsel

January 31, 2017

The Bank of Nova Scotia  
New York Agency  
250 Vesey Street  
New York, New York 10281

Re: \$21,260,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1994

Ladies and Gentlemen:

I have served as counsel to PacifiCorp (the "*Company*") in connection with the execution and delivery by the Company of the (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:



(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular and (iii) except as described in the Reoffering Circular, is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion;

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company;

(f) on and as of the date hereof, no authorization, consent or approval of, notice to, registration or filing with, or action in respect of, any governmental body, agency, regulatory authority or other instrumentality or court is required to be obtained, given or taken on behalf of the Company in connection with the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension, other than Order No. 94-448, Docket UF 4118 issued by the Public Utility Commission of Oregon on March 11, 10994, Order No. 03-135, Docket UF 4195 issued by the Public Utility Commission of Oregon on February 21, 2003, Order No. 25443, Case No. PAC-S-94-1 issued by the Idaho Public Utilities Commission on March 22, 1994, Order No. 29201, Case No. PAC-E-03-1 issued by the Idaho Public Utilities Commission on February 24, 2003, Order Granting Application, Docket No. UE-940247 issued by the Washington Utilities and Transportation Commission on March 9, 1994, and Order No. 01, Docket No. UE-030077 issued by the Washington Utilities and Transportation Commission on February 28, 2003, each of which has been duly obtained and is in full force and effect, provided that no opinion is expressed with respect to compliance with any securities laws;

(g) to the best of my knowledge, other than as described in the Reoffering Circular, the Company has not received notice of or process in any action, suit, proceeding, inquiry or investigation before or by any court, public board or body pending against the Company, nor is any such action, suit, proceeding, inquiry or investigation pending or threatened against the Company, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the properties, business, financial condition or results of operations of the Company or the transactions contemplated by the Company Documents (including the Extension), or which would adversely affect the validity or enforceability of, or the authority of the Company to perform its obligations under, the Company Documents, after giving effect to the Extension, or materially adversely affect the ability of the Company to perform its obligations thereunder; and

(h) to the best of my knowledge, the Company is not in default under the Company Documents, the Loan Agreement or any material indenture or other agreement or instrument governing outstanding indebtedness issued by the Company nor, to the best of my knowledge, has any event occurred, which event is continuing, which with notice or the passage of time or both would constitute a default under any such document.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and, as to the opinions expressed in paragraph (f) above, the laws of the States of California, Idaho, Utah, Washington and Wyoming, that are applicable to PacifiCorp as a regulated public utility in such states, and I express no opinion as to the law of any other jurisdiction. In rendering the opinions expressed herein, I have relied upon the attached opinion letter of Jeffery B. Erb, Esq., Assistant General Counsel to the Company, as

to the matters expressed therein and the opinions expressed herein are subject to all of the assumptions and qualifications recited in such opinion letter.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Paul J. Leighton

**ANNEX 1**

**OPINION OF JEFFERY B. ERB, ESQ., ASSISTANT GENERAL COUNSEL TO THE  
COMPANY**

[See attached.]

January 31, 2017

Paul J. Leighton  
Assistant General Counsel  
Berkshire Hathaway Energy Company  
4299 NW Urbandale Drive  
Urbandale, Iowa 50322

Re: \$21,260,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1994

Dear Mr. Leighton:

I am the Assistant General Counsel of PacifiCorp, an Oregon corporation (the "*Company*"), and reviewed the following documents in connection with their execution and delivery by the Company: (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular, and (iii) except as described in the Reoffering Circular is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction

in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion; and

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under, any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and I express no opinion as to the law of any other jurisdiction. In rendering the opinion set forth in paragraph (d), I have assumed that the laws

Paul J. Leighton  
January 31, 2017  
Page 3

of the State of Oregon would apply despite selection of New York law under Section 7.11 of the Reimbursement Agreement.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Jeffrey B. Erb  
Assistant General Counsel

## NOTICE OF EXTENSION

Dated as of January 31, 2017

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer  
Telecopy No.: (503) 813-5673  
E-mail: [bruce.williams@pacificorp.com](mailto:bruce.williams@pacificorp.com)

Ladies and Gentlemen:

Reference is made to the Letter of Credit and Reimbursement Agreement, dated as of February 13, 2015 (the "**Reimbursement Agreement**"), between PacifiCorp (the "**Company**") and The Bank of Nova Scotia (the "**Bank**"), relating to the \$9,335,000 Sweetwater County, Wyoming Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1992A. Capitalized terms used in this Notice of Extension letter (this "**Letter**") and not otherwise defined herein have the meanings given such terms in the Reimbursement Agreement.

**Section 1. Consent to Extension.** In response to a request by the Company for an extension of the Stated Expiration Date,

(a) the Bank hereby extends the delivery period set forth in the last sentence of Section 2.12 of the Reimbursement Agreement from 30 days to 90 days with respect to the Extension (as defined below); and

(b) subject to the satisfaction of the conditions precedent set forth below, the Bank agrees to deliver an Extension Certificate in the form of Exhibit 8 to the Letter of Credit (the "**Extension Certificate**"), providing for the extension of the Stated Expiration Date of the Letter of Credit to March 26, 2019 (the "**Extension**", and the effective date of such Extension, the "**Effective Date**").

**Section 2. [Reserved].**

**Section 3. Conditions Precedent.** The Bank's obligation under Section 1(b) above with respect to the Extension shall be effective when and if (i) the representations and warranties of the Company set forth in the certificate described in subsection (a) below shall be true and correct on and as of the Effective Date as though made on and as of such date and (ii) the Bank shall have received the following, in form and substance satisfactory to the Bank:

(a) A certificate from the Company signed by a duly authorized officer of the Company, dated as of the Effective Date, stating that on and as of the Effective Date, and after giving effect to the Extension, all conditions precedent set forth in Section 3.02 of the Reimbursement Agreement are satisfied;



(b) A certificate of the Secretary or an Assistant Secretary of the Company certifying (A) the names, true signatures and incumbency of the officers of the Company authorized to sign this Letter and the other documents to be delivered by the Company hereunder; (B) that attached thereto are true and correct copies of the articles of incorporation (or other organizational documents) and the bylaws of the Company; (C) that attached thereto are true and correct copies of all governmental and regulatory authorizations and approvals (including, without limitation, approvals or orders of FERC, if any) necessary for the Company to enter into this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby (or that true and correct copies of all such governmental and regulatory authorizations and approvals were previously delivered to the Bank in the Assistant Corporate Secretary's Certificate dated as of March 19, 2015 provided pursuant to the Reimbursement Agreement); and (D) evidence (dated not more than 10 days prior to the date hereof) of the status of the Company as a duly organized and validly existing corporation under the laws of the State of Oregon;

(c) As certified by the Secretary or an Assistant Secretary of the Company, a copy of the resolutions of the Board of Directors of the Company approving this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby, and of all documents evidencing any other necessary corporate action with respect to such documents and such transactions;

(d) An opinion letter of Paul J. Leighton, Esq., Assistant General Counsel for Berkshire Hathaway Energy Company and counsel to the Company, in substantially the form of Exhibit A hereto; and

(e) The Company's executed counterpart of this Letter.

**Section 4. Effect on the Reimbursement Agreement.** Except as expressly provided above, the execution, delivery and effectiveness of this Letter shall not operate as an amendment or waiver of any right, power or remedy of the Bank under any Credit Document, nor constitute an amendment or waiver of any provision of any Credit Document. Except as expressly provided above, each Credit Document is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed. This Letter shall constitute a Credit Document and shall be binding on the parties hereto and their respective successors and permitted assigns under the Credit Documents.

**Section 5. Costs, Expenses and Taxes.** The Company agrees to pay on demand all costs and expenses of the Bank in connection with the preparation, execution and delivery of this Letter, the Extension Certificate and any other instruments and documents to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Bank with respect thereto, and all costs and expenses (including, without limitation, reasonable fees and out-of-pocket expenses of counsel), if any, in connection with the enforcement (whether through negotiations, legal proceedings or otherwise) of this Letter or such other instruments and documents.

**Section 6. Counterparts.** This Letter may be executed in any number of counterparts and by any combination of the parties hereto in separate counterparts, each of which counterparts

shall constitute an original, and all of which taken together shall constitute one and the same instrument.

***Section 7. Governing Law.*** This Letter shall be governed by, and construed in accordance with, the laws of the State of New York.


[Remainder of page intentionally left blank]

Please indicate your acknowledgement of the foregoing by (i) signing and returning a counterpart to this Letter by facsimile or e-mail to Aleks Kopec (fax no. 704-503-2622, akopec@kslaw.com) and (ii) signing and returning three original counterparts to this Letter by overnight mail to King & Spalding LLP, 100 N Tryon Street, Suite 3900, Charlotte, NC 28202, Attention: Aleks Kopec.

Very truly yours,

THE BANK OF NOVA SCOTIA

By \_\_\_\_\_

  
David Dewar  
Director

ACCEPTED AND AGREED:

PACIFICORP

By Bruce N. Williams  
Name: Bruce N. Williams  
Title: VP and Treasurer

**EXHIBIT A**

**FORM OF OPINION OF PAUL J. LEIGHTON, ESQ., COUNSEL TO THE COMPANY**

[See attached.]



Berkshire Hathaway Energy Company  
P.O. Box 657  
Des Moines, Iowa 50306-0657  
(515) 242-4099 Telephone  
(515) 281-2460 Fax  
E-mail: [pjleighton@midamerican.com](mailto:pjleighton@midamerican.com)

**PAUL J. LEIGHTON**  
Vice President, Assistant Corporate Secretary and  
Assistant General Counsel

January 31, 2017

The Bank of Nova Scotia  
New York Agency  
250 Vesey Street  
New York, New York 10281

Re: \$9,335,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1992A

Ladies and Gentlemen:

I have served as counsel to PacifiCorp (the "*Company*") in connection with the execution and delivery by the Company of the (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular and (iii) except as described in the Reoffering Circular, is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion;

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company;

(f) on and as of the date hereof, no authorization, consent or approval of, notice to, registration or filing with, or action in respect of, any governmental body, agency, regulatory authority or other instrumentality or court is required to be obtained, given or taken on behalf of the Company in connection with the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension, other than Order No. 92-1266, Docket UF 4077 issued by the Public Utility Commission of Oregon on September 1, 1992; Order No. 03-135, Docket UF 4195 issued by the Public Utility Commission of Oregon on February 21, 2003; Order No. 24479, Case No. PAC-S-92-4 issued by the Idaho Public Utilities Commission on September 2, 1992; Order No. 29201, Case No. PAC-E-03-1 issued by the Idaho Public Utilities Commission on February 24, 2003; Order Granting Application, Docket No. UE-920860 issued by the Washington Utilities and Transportation Commission on August 19, 1992; and Order No. 01, Docket No. UE-030077 issued by the Washington Utilities and Transportation Commission on February 28, 2003, each of which has been duly obtained and is in full force and effect, provided that no opinion is expressed with respect to compliance with any securities laws;

(g) to the best of my knowledge, other than as described in the Reoffering Circular, the Company has not received notice of or process in any action, suit, proceeding, inquiry or investigation before or by any court, public board or body pending against the Company, nor is any such action, suit, proceeding, inquiry or investigation pending or threatened against the Company, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the properties, business, financial condition or results of operations of the Company or the transactions contemplated by the Company Documents (including the Extension), or which would adversely affect the validity or enforceability of, or the authority of the Company to perform its obligations under, the Company Documents, after giving effect to the Extension, or materially adversely affect the ability of the Company to perform its obligations thereunder; and

(h) to the best of my knowledge, the Company is not in default under the Company Documents, the Loan Agreement or any material indenture or other agreement or instrument governing outstanding indebtedness issued by the Company nor, to the best of my knowledge, has any event occurred, which event is continuing, which with notice or the passage of time or both would constitute a default under any such document.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and, as to the opinions expressed in paragraph (f) above, the laws of the States of California, Idaho, Utah, Washington and Wyoming, that are applicable to PacifiCorp as a regulated public utility in such states, and I express no opinion as to the law of any other jurisdiction. In rendering the opinions expressed herein, I have relied upon the attached opinion letter of Jeffery B. Erb, Esq., Assistant General Counsel to the Company, as



to the matters expressed therein and the opinions expressed herein are subject to all of the assumptions and qualifications recited in such opinion letter.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Paul J. Leighton

**ANNEX 1**

**OPINION OF JEFFERY B. ERB, ESQ., ASSISTANT GENERAL COUNSEL TO THE  
COMPANY**

[See attached.]

January 31, 2017

Paul J. Leighton  
Assistant General Counsel  
Berkshire Hathaway Energy Company  
4299 NW Urbandale Drive  
Urbandale, Iowa 50322

Re: \$9,335,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1992A

Dear Mr. Leighton:

I am the Assistant General Counsel of PacifiCorp, an Oregon corporation (the "*Company*"), and reviewed the following documents in connection with their execution and delivery by the Company: (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular, and (iii) except as described in the Reoffering Circular is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction

in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion; and

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under, any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and I express no opinion as to the law of any other jurisdiction. In rendering the opinion set forth in paragraph (d), I have assumed that the laws

Paul J. Leighton  
January 31, 2017  
Page 3

of the State of Oregon would apply despite selection of New York law under Section 7.11 of the Reimbursement Agreement.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Jeffrey B. Erb  
Assistant General Counsel

## NOTICE OF EXTENSION

Dated as of January 31, 2017

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer  
Telecopy No.: (503) 813-5673  
E-mail: [bruce.williams@pacificorp.com](mailto:bruce.williams@pacificorp.com)

Ladies and Gentlemen:

Reference is made to the Letter of Credit and Reimbursement Agreement, dated as of February 13, 2015 (the "**Reimbursement Agreement**"), between PacifiCorp (the "**Company**") and The Bank of Nova Scotia (the "**Bank**"), relating to the \$6,305,000 Sweetwater County, Wyoming Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1992B. Capitalized terms used in this Notice of Extension letter (this "**Letter**") and not otherwise defined herein have the meanings given such terms in the Reimbursement Agreement.

**Section 1. Consent to Extension.** In response to a request by the Company for an extension of the Stated Expiration Date,

(a) the Bank hereby extends the delivery period set forth in the last sentence of Section 2.12 of the Reimbursement Agreement from 30 days to 90 days with respect to the Extension (as defined below); and

(b) subject to the satisfaction of the conditions precedent set forth below, the Bank agrees to deliver an Extension Certificate in the form of Exhibit 8 to the Letter of Credit (the "**Extension Certificate**"), providing for the extension of the Stated Expiration Date of the Letter of Credit to March 26, 2019 (the "**Extension**", and the effective date of such Extension, the "**Effective Date**").

**Section 2. [Reserved].**

**Section 3. Conditions Precedent.** The Bank's obligation under Section 1(b) above with respect to the Extension shall be effective when and if (i) the representations and warranties of the Company set forth in the certificate described in subsection (a) below shall be true and correct on and as of the Effective Date as though made on and as of such date and (ii) the Bank shall have received the following, in form and substance satisfactory to the Bank:

(a) A certificate from the Company signed by a duly authorized officer of the Company, dated as of the Effective Date, stating that on and as of the Effective Date, and after giving effect to the Extension, all conditions precedent set forth in Section 3.02 of the Reimbursement Agreement are satisfied;

(b) A certificate of the Secretary or an Assistant Secretary of the Company certifying (A) the names, true signatures and incumbency of the officers of the Company authorized to sign this Letter and the other documents to be delivered by the Company hereunder; (B) that attached thereto are true and correct copies of the articles of incorporation (or other organizational documents) and the bylaws of the Company; (C) that attached thereto are true and correct copies of all governmental and regulatory authorizations and approvals (including, without limitation, approvals or orders of FERC, if any) necessary for the Company to enter into this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby (or that true and correct copies of all such governmental and regulatory authorizations and approvals were previously delivered to the Bank in the Assistant Corporate Secretary's Certificate dated as of March 19, 2015 provided pursuant to the Reimbursement Agreement); and (D) evidence (dated not more than 10 days prior to the date hereof) of the status of the Company as a duly organized and validly existing corporation under the laws of the State of Oregon;

(c) As certified by the Secretary or an Assistant Secretary of the Company, a copy of the resolutions of the Board of Directors of the Company approving this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby, and of all documents evidencing any other necessary corporate action with respect to such documents and such transactions;

(d) An opinion letter of Paul J. Leighton, Esq., Assistant General Counsel for Berkshire Hathaway Energy Company and counsel to the Company, in substantially the form of Exhibit A hereto; and

(e) The Company's executed counterpart of this Letter.

**Section 4. Effect on the Reimbursement Agreement.** Except as expressly provided above, the execution, delivery and effectiveness of this Letter shall not operate as an amendment or waiver of any right, power or remedy of the Bank under any Credit Document, nor constitute an amendment or waiver of any provision of any Credit Document. Except as expressly provided above, each Credit Document is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed. This Letter shall constitute a Credit Document and shall be binding on the parties hereto and their respective successors and permitted assigns under the Credit Documents.

**Section 5. Costs, Expenses and Taxes.** The Company agrees to pay on demand all costs and expenses of the Bank in connection with the preparation, execution and delivery of this Letter, the Extension Certificate and any other instruments and documents to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Bank with respect thereto, and all costs and expenses (including, without limitation, reasonable fees and out-of-pocket expenses of counsel), if any, in connection with the enforcement (whether through negotiations, legal proceedings or otherwise) of this Letter or such other instruments and documents.

**Section 6. Counterparts.** This Letter may be executed in any number of counterparts and by any combination of the parties hereto in separate counterparts, each of which counterparts

shall constitute an original, and all of which taken together shall constitute one and the same instrument.

***Section 7. Governing Law.*** This Letter shall be governed by, and construed in accordance with, the laws of the State of New York.

[Remainder of page intentionally left blank]




Please indicate your acknowledgement of the foregoing by (i) signing and returning a counterpart to this Letter by facsimile or e-mail to Aleks Kopec (fax no. 704-503-2622, akopec@kslaw.com) and (ii) signing and returning three original counterparts to this Letter by overnight mail to King & Spalding LLP, 100 N Tryon Street, Suite 3900, Charlotte, NC 28202, Attention: Aleks Kopec.

Very truly yours,

THE BANK OF NOVA SCOTIA

By

  
David Dewar  
Director

ACCEPTED AND AGREED:

PACIFICORP

By Bruce N. Williams

Name: Bruce N. Williams

Title: VP and Treasurer

**EXHIBIT A**

**FORM OF OPINION OF PAUL J. LEIGHTON, ESQ., COUNSEL TO THE COMPANY**

[See attached.]



Berkshire Hathaway Energy Company  
P.O. Box 657  
Des Moines, Iowa 50306-0657  
(515) 242-4099 Telephone  
(515) 281-2460 Fax  
E-mail: [pjleighton@midamerican.com](mailto:pjleighton@midamerican.com)

**PAUL J. LEIGHTON**  
Vice President, Assistant Corporate Secretary and  
Assistant General Counsel

January 31, 2017

The Bank of Nova Scotia  
New York Agency  
250 Vesey Street  
New York, New York 10281

Re: \$6,305,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1992B

Ladies and Gentlemen:

I have served as counsel to PacifiCorp (the "*Company*") in connection with the execution and delivery by the Company of the (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular and (iii) except as described in the Reoffering Circular, is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion;

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company;

(f) on and as of the date hereof, no authorization, consent or approval of, notice to, registration or filing with, or action in respect of, any governmental body, agency, regulatory authority or other instrumentality or court is required to be obtained, given or taken on behalf of the Company in connection with the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension, other than Order No. 92-1266, Docket UF 4077 issued by the Public Utility Commission of Oregon on September 1, 1992; Order No. 03-135, Docket UF 4195 issued by the Public Utility Commission of Oregon on February 21, 2003; Order No. 24479, Case No. PAC-S-92-4 issued by the Idaho Public Utilities Commission on September 2, 1992; Order No. 29201, Case No. PAC-E-03-1 issued by the Idaho Public Utilities Commission on February 24, 2003; Order Granting Application, Docket No. UE-920860 issued by the Washington Utilities and Transportation Commission on August 19, 1992; and Order No. 01, Docket No. UE-030077 issued by the Washington Utilities and Transportation Commission on February 28, 2003, each of which has been duly obtained and is in full force and effect, provided that no opinion is expressed with respect to compliance with any securities laws;

(g) to the best of my knowledge, other than as described in the Reoffering Circular, the Company has not received notice of or process in any action, suit, proceeding, inquiry or investigation before or by any court, public board or body pending against the Company, nor is any such action, suit, proceeding, inquiry or investigation pending or threatened against the Company, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the properties, business, financial condition or results of operations of the Company or the transactions contemplated by the Company Documents (including the Extension), or which would adversely affect the validity or enforceability of, or the authority of the Company to perform its obligations under, the Company Documents, after giving effect to the Extension, or materially adversely affect the ability of the Company to perform its obligations thereunder; and

(h) to the best of my knowledge, the Company is not in default under the Company Documents, the Loan Agreement or any material indenture or other agreement or instrument governing outstanding indebtedness issued by the Company nor, to the best of my knowledge, has any event occurred, which event is continuing, which with notice or the passage of time or both would constitute a default under any such document.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and, as to the opinions expressed in paragraph (f) above, the laws of the States of California, Idaho, Utah, Washington and Wyoming, that are applicable to PacifiCorp as a regulated public utility in such states, and I express no opinion as to the law of any other jurisdiction. In rendering the opinions expressed herein, I have relied upon the attached opinion letter of Jeffery B. Erb, Esq., Assistant General Counsel to the Company, as

to the matters expressed therein and the opinions expressed herein are subject to all of the assumptions and qualifications recited in such opinion letter.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Paul J. Leighton

**ANNEX 1**

**OPINION OF JEFFERY B. ERB, ESQ., ASSISTANT GENERAL COUNSEL TO THE  
COMPANY**

[See attached.]



January 31, 2017

Paul J. Leighton  
Assistant General Counsel  
Berkshire Hathaway Energy Company  
4299 NW Urbandale Drive  
Urbandale, Iowa 50322

Re: \$6,305,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1992B

Dear Mr. Leighton:

I am the Assistant General Counsel of PacifiCorp, an Oregon corporation (the "*Company*"), and reviewed the following documents in connection with their execution and delivery by the Company: (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular, and (iii) except as described in the Reoffering Circular is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction

in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion; and

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under, any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and I express no opinion as to the law of any other jurisdiction. In rendering the opinion set forth in paragraph (d), I have assumed that the laws

Paul J. Leighton  
January 31, 2017  
Page 3

of the State of Oregon would apply despite selection of New York law under Section 7.11 of the Reimbursement Agreement.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Jeffrey B. Erb  
Assistant General Counsel

## NOTICE OF EXTENSION

Dated as of January 31, 2017

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer  
Telecopy No.: (503) 813-5673  
E-mail: [bruce.williams@pacificorp.com](mailto:bruce.williams@pacificorp.com)

Ladies and Gentlemen:

Reference is made to the Letter of Credit and Reimbursement Agreement, dated as of March 26, 2013 (the "**Reimbursement Agreement**"), between PacifiCorp (the "**Company**") and The Bank of Nova Scotia (the "**Bank**"), relating to the \$22,485,000 Converse County, Wyoming Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1992. Capitalized terms used in this Notice of Extension letter (this "**Letter**") and not otherwise defined herein have the meanings given such terms in the Reimbursement Agreement.

**Section 1. Consent to Extension.** In response to a request by the Company for an extension of the Stated Expiration Date,

(a) the Bank hereby extends the delivery period set forth in the last sentence of Section 2.12 of the Reimbursement Agreement from 30 days to 90 days with respect to the Extension (as defined below); and

(b) subject to the satisfaction of the conditions precedent set forth below, the Bank agrees to deliver an Extension Certificate in the form of Exhibit 8 to the Letter of Credit (the "**Extension Certificate**"), providing for the extension of the Stated Expiration Date of the Letter of Credit to March 26, 2019 (the "**Extension**", and the effective date of such Extension, the "**Effective Date**").

**Section 2. [Reserved].**

**Section 3. Conditions Precedent.** The Bank's obligation under Section 1(b) above with respect to the Extension shall be effective when and if (i) the representations and warranties of the Company set forth in the certificate described in subsection (a) below shall be true and correct on and as of the Effective Date as though made on and as of such date and (ii) the Bank shall have received the following, in form and substance satisfactory to the Bank:

(a) A certificate from the Company signed by a duly authorized officer of the Company, dated as of the Effective Date, stating that on and as of the Effective Date, and after giving effect to the Extension, all conditions precedent set forth in Section 3.02 of the Reimbursement Agreement are satisfied;

(b) A certificate of the Secretary or an Assistant Secretary of the Company certifying (A) the names, true signatures and incumbency of the officers of the Company authorized to sign this Letter and the other documents to be delivered by the Company hereunder; (B) that attached thereto are true and correct copies of the articles of incorporation (or other organizational documents) and the bylaws of the Company; (C) that attached thereto are true and correct copies of all governmental and regulatory authorizations and approvals (including, without limitation, approvals or orders of FERC, if any) necessary for the Company to enter into this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby (or that true and correct copies of all such governmental and regulatory authorizations and approvals were previously delivered to the Bank in the Assistant Corporate Secretary's Certificate dated as of March 19, 2015 provided pursuant to the Reimbursement Agreement); and (D) evidence (dated not more than 10 days prior to the date hereof) of the status of the Company as a duly organized and validly existing corporation under the laws of the State of Oregon;

(c) As certified by the Secretary or an Assistant Secretary of the Company, a copy of the resolutions of the Board of Directors of the Company approving this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby, and of all documents evidencing any other necessary corporate action with respect to such documents and such transactions;

(d) An opinion letter of Paul J. Leighton, Esq., Assistant General Counsel for Berkshire Hathaway Energy Company and counsel to the Company, in substantially the form of Exhibit A hereto; and

(e) The Company's executed counterpart of this Letter.

**Section 4. Effect on the Reimbursement Agreement.** Except as expressly provided above, the execution, delivery and effectiveness of this Letter shall not operate as an amendment or waiver of any right, power or remedy of the Bank under any Credit Document, nor constitute an amendment or waiver of any provision of any Credit Document. Except as expressly provided above, each Credit Document is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed. This Letter shall constitute a Credit Document and shall be binding on the parties hereto and their respective successors and permitted assigns under the Credit Documents.

**Section 5. Costs, Expenses and Taxes.** The Company agrees to pay on demand all costs and expenses of the Bank in connection with the preparation, execution and delivery of this Letter, the Extension Certificate and any other instruments and documents to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Bank with respect thereto, and all costs and expenses (including, without limitation, reasonable fees and out-of-pocket expenses of counsel), if any, in connection with the enforcement (whether through negotiations, legal proceedings or otherwise) of this Letter or such other instruments and documents.

**Section 6. Counterparts.** This Letter may be executed in any number of counterparts and by any combination of the parties hereto in separate counterparts, each of which counterparts

shall constitute an original, and all of which taken together shall constitute one and the same instrument.


***Section 7. Governing Law.*** This Letter shall be governed by, and construed in accordance with, the laws of the State of New York.

[Remainder of page intentionally left blank]

Please indicate your acknowledgement of the foregoing by (i) signing and returning a counterpart to this Letter by facsimile or e-mail to Aleks Kopec (fax no. 704-503-2622, akopec@kslaw.com) and (ii) signing and returning three original counterparts to this Letter by overnight mail to King & Spalding LLP, 100 N Tryon Street, Suite 3900, Charlotte, NC 28202, Attention: Aleks Kopec.

Very truly yours,

THE BANK OF NOVA SCOTIA

By  \_\_\_\_\_  
David Dewar  
Director

ACCEPTED AND AGREED:

PACIFICORP

By Bruce N Williams

Name: Bruce N. Williams

Title: VP and Treasurer



**EXHIBIT A**

**FORM OF OPINION OF PAUL J. LEIGHTON, ESQ., COUNSEL TO THE COMPANY**

[See attached.]



Berkshire Hathaway Energy Company  
P.O. Box 657  
Des Moines, Iowa 50306-0657  
(515) 242-4099 Telephone  
(515) 281-2460 Fax  
E-mail: [pjleighton@midamerican.com](mailto:pjleighton@midamerican.com)

**PAUL J. LEIGHTON**  
Vice President, Assistant Corporate Secretary and  
Assistant General Counsel

January 31, 2017

The Bank of Nova Scotia  
New York Agency  
250 Vesey Street  
New York, New York 10281

Re: \$22,485,000 Converse County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1992

Ladies and Gentlemen:

I have served as counsel to PacifiCorp (the "*Company*") in connection with the execution and delivery by the Company of the (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular and (iii) except as described in the Reoffering Circular, is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion;

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company;

(f) on and as of the date hereof, no authorization, consent or approval of, notice to, registration or filing with, or action in respect of, any governmental body, agency, regulatory authority or other instrumentality or court is required to be obtained, given or taken on behalf of the Company in connection with the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension, other than Order No. 92-1266, Docket UF 4077 issued by the Public Utility Commission of Oregon on September 1, 1992; Order No. 03-135, Docket UF 4195 issued by the Public Utility Commission of Oregon on February 21, 2003; Order No. 24479, Case No. PAC-S-92-4 issued by the Idaho Public Utilities Commission on September 2, 1992; Order No. 29201, Case No. PAC-E-03-1 issued by the Idaho Public Utilities Commission on February 24, 2003; Order Granting Application, Docket No. UE-920860 issued by the Washington Utilities and Transportation Commission on August 19, 1992; and Order No. 01, Docket No. UE-030077 issued by the Washington Utilities and Transportation Commission on February 28, 2003, each of which has been duly obtained and is in full force and effect, provided that no opinion is expressed with respect to compliance with any securities laws;

(g) to the best of my knowledge, other than as described in the Reoffering Circular, the Company has not received notice of or process in any action, suit, proceeding, inquiry or investigation before or by any court, public board or body pending against the Company, nor is any such action, suit, proceeding, inquiry or investigation pending or threatened against the Company, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the properties, business, financial condition or results of operations of the Company or the transactions contemplated by the Company Documents (including the Extension), or which would adversely affect the validity or enforceability of, or the authority of the Company to perform its obligations under, the Company Documents, after giving effect to the Extension, or materially adversely affect the ability of the Company to perform its obligations thereunder; and

(h) to the best of my knowledge, the Company is not in default under the Company Documents, the Loan Agreement or any material indenture or other agreement or instrument governing outstanding indebtedness issued by the Company nor, to the best of my knowledge, has any event occurred, which event is continuing, which with notice or the passage of time or both would constitute a default under any such document.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and, as to the opinions expressed in paragraph (f) above, the laws of the States of California, Idaho, Utah, Washington and Wyoming, that are applicable to PacifiCorp as a regulated public utility in such states, and I express no opinion as to the law of any other jurisdiction. In rendering the opinions expressed herein, I have relied upon the attached opinion letter of Jeffery B. Erb, Esq., Assistant General Counsel to the Company, as

to the matters expressed therein and the opinions expressed herein are subject to all of the assumptions and qualifications recited in such opinion letter.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Paul J. Leighton

**ANNEX 1**

**OPINION OF JEFFERY B. ERB, ESQ., ASSISTANT GENERAL COUNSEL TO THE  
COMPANY**

[See attached.]

January 31, 2017

Paul J. Leighton  
Assistant General Counsel  
Berkshire Hathaway Energy Company  
4299 NW Urbandale Drive  
Urbandale, Iowa 50322

Re: \$22,485,000 Converse County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1992

Dear Mr. Leighton:

I am the Assistant General Counsel of PacifiCorp, an Oregon corporation (the "*Company*"), and reviewed the following documents in connection with their execution and delivery by the Company: (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Notice and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular, and (iii) except as described in the Reoffering Circular is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction

in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion; and

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under, any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and I express no opinion as to the law of any other jurisdiction. In rendering the opinion set forth in paragraph (d), I have assumed that the laws



Paul J. Leighton  
January 31, 2017  
Page 3

of the State of Oregon would apply despite selection of New York law under Section 7.11 of the Reimbursement Agreement.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Jeffrey B. Erb  
Assistant General Counsel

## NOTICE OF EXTENSION

Dated as of January 31, 2017

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer  
Telecopy No.: (503) 813-5673  
E-mail: [bruce.williams@pacificorp.com](mailto:bruce.williams@pacificorp.com)

Ladies and Gentlemen:

Reference is made to the Letter of Credit and Reimbursement Agreement, dated as of February 13, 2015 (the "**Reimbursement Agreement**"), between PacifiCorp (the "**Company**") and The Bank of Nova Scotia (the "**Bank**"), relating to the \$24,400,000 Sweetwater County, Wyoming Environmental Improvement Revenue Bonds (PacifiCorp Project) Series 1995. Capitalized terms used in this Notice of Extension letter (this "**Letter**") and not otherwise defined herein have the meanings given such terms in the Reimbursement Agreement.

**Section 1. Consent to Extension.** In response to a request by the Company for an extension of the Stated Expiration Date,

(a) the Bank hereby extends the delivery period set forth in the last sentence of Section 2.12 of the Reimbursement Agreement from 30 days to 90 days with respect to the Extension (as defined below); and

(b) subject to the satisfaction of the conditions precedent set forth below, the Bank agrees to deliver an Extension Certificate in the form of Exhibit 8 to the Letter of Credit (the "**Extension Certificate**"), providing for the extension of the Stated Expiration Date of the Letter of Credit to March 26, 2019 (the "**Extension**", and the effective date of such Extension, the "**Effective Date**").

**Section 2. [Reserved].**

**Section 3. Conditions Precedent.** The Bank's obligation under Section 1(b) above with respect to the Extension shall be effective when and if (i) the representations and warranties of the Company set forth in the certificate described in subsection (a) below shall be true and correct on and as of the Effective Date as though made on and as of such date and (ii) the Bank shall have received the following, in form and substance satisfactory to the Bank:

(a) A certificate from the Company signed by a duly authorized officer of the Company, dated as of the Effective Date, stating that on and as of the Effective Date, and after giving effect to the Extension, all conditions precedent set forth in Section 3.02 of the Reimbursement Agreement are satisfied;

(b) A certificate of the Secretary or an Assistant Secretary of the Company certifying (A) the names, true signatures and incumbency of the officers of the Company authorized to sign this Letter and the other documents to be delivered by the Company hereunder; (B) that attached thereto are true and correct copies of the articles of incorporation (or other organizational documents) and the bylaws of the Company; (C) that attached thereto are true and correct copies of all governmental and regulatory authorizations and approvals (including, without limitation, approvals or orders of FERC, if any) necessary for the Company to enter into this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby (or that true and correct copies of all such governmental and regulatory authorizations and approvals were previously delivered to the Bank in the Assistant Corporate Secretary's Certificate dated as of March 19, 2015 provided pursuant to the Reimbursement Agreement); and (D) evidence (dated not more than 10 days prior to the date hereof) of the status of the Company as a duly organized and validly existing corporation under the laws of the State of Oregon;

(c) As certified by the Secretary or an Assistant Secretary of the Company, a copy of the resolutions of the Board of Directors of the Company approving this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby, and of all documents evidencing any other necessary corporate action with respect to such documents and such transactions;

(d) An opinion letter of Paul J. Leighton, Esq., Assistant General Counsel for Berkshire Hathaway Energy Company and counsel to the Company, in substantially the form of Exhibit A hereto; and

(e) The Company's executed counterpart of this Letter.

**Section 4. Effect on the Reimbursement Agreement.** Except as expressly provided above, the execution, delivery and effectiveness of this Letter shall not operate as an amendment or waiver of any right, power or remedy of the Bank under any Credit Document, nor constitute an amendment or waiver of any provision of any Credit Document. Except as expressly provided above, each Credit Document is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed. This Letter shall constitute a Credit Document and shall be binding on the parties hereto and their respective successors and permitted assigns under the Credit Documents.

**Section 5. Costs, Expenses and Taxes.** The Company agrees to pay on demand all costs and expenses of the Bank in connection with the preparation, execution and delivery of this Letter, the Extension Certificate and any other instruments and documents to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Bank with respect thereto, and all costs and expenses (including, without limitation, reasonable fees and out-of-pocket expenses of counsel), if any, in connection with the enforcement (whether through negotiations, legal proceedings or otherwise) of this Letter or such other instruments and documents.

**Section 6. Counterparts.** This Letter may be executed in any number of counterparts and by any combination of the parties hereto in separate counterparts, each of which counterparts

shall constitute an original, and all of which taken together shall constitute one and the same instrument.

***Section 7. Governing Law.*** This Letter shall be governed by, and construed in accordance with, the laws of the State of New York.

[Remainder of page intentionally left blank]

Please indicate your acknowledgement of the foregoing by (i) signing and returning a counterpart to this Letter by facsimile or e-mail to Aleks Kopec (fax no. 704-503-2622, akopec@kslaw.com) and (ii) signing and returning three original counterparts to this Letter by overnight mail to King & Spalding LLP, 100 N Tryon Street, Suite 3900, Charlotte, NC 28202, Attention: Aleks Kopec.

Very truly yours,

THE BANK OF NOVA SCOTIA

By  \_\_\_\_\_

David Dewar  
Director

ACCEPTED AND AGREED:

PACIFICORP

By Bruce N Williams  
Name: Bruce N. Williams  
Title: VP and Treasurer

**EXHIBIT A**

**FORM OF OPINION OF PAUL J. LEIGHTON, ESQ., COUNSEL TO THE COMPANY**

[See attached.]



Berkshire Hathaway Energy Company  
P.O. Box 657  
Des Moines, Iowa 50306-0657  
(515) 242-4099 Telephone  
(515) 281-2460 Fax  
E-mail: pjleighton@midamerican.com

**PAUL J. LEIGHTON**  
Vice President, Assistant Corporate Secretary and  
Assistant General Counsel

January 31, 2017

The Bank of Nova Scotia  
New York Agency  
250 Vesey Street  
New York, New York 10281

Re: \$24,400,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1995

Ladies and Gentlemen:

I have served as counsel to PacifiCorp (the "*Company*") in connection with the execution and delivery by the Company of the (a) Notice of Extension, dated as of January 31 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Amendment and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:



(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular and (iii) except as described in the Reoffering Circular, is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion;

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company;

(f) on and as of the date hereof, no authorization, consent or approval of, notice to, registration or filing with, or action in respect of, any governmental body, agency, regulatory authority or other instrumentality or court is required to be obtained, given or taken on behalf of the Company in connection with the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension, other than Order No. 95-518, Docket UF 4128 issued by the Public Utility Commission of Oregon on May 25, 1995, Order No. 03-135, Docket UF 4195 issued by the Public Utility Commission of Oregon on February 21, 2003, Order No. 26039, Case No. PAC-S-95-2 issued by the Idaho Public Utilities Commission on May 30, 1995, Order No. 29201, Case No. PAC-E-03-1 issued by the Idaho Public Utilities Commission on February 24, 2003, Order Granting Application, Docket No. UE-950490 issued by the Washington Utilities and Transportation Commission on May 24, 1995, and Order No. 01, Docket No. UE-030077 issued by the Washington Utilities and Transportation Commission on February 28, 2003, each of which has been duly obtained and is in full force and effect, provided that no opinion is expressed with respect to compliance with any securities laws;

(g) to the best of my knowledge, other than as described in the Reoffering Circular, the Company has not received notice of or process in any action, suit, proceeding, inquiry or investigation before or by any court, public board or body pending against the Company, nor is any such action, suit, proceeding, inquiry or investigation pending or threatened against the Company, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the properties, business, financial condition or results of operations of the Company or the transactions contemplated by the Company Documents (including the Extension), or which would adversely affect the validity or enforceability of, or the authority of the Company to perform its obligations under, the Company Documents, after giving effect to the Extension, or materially adversely affect the ability of the Company to perform its obligations thereunder; and

(h) to the best of my knowledge, the Company is not in default under the Company Documents, the Loan Agreement or any material indenture or other agreement or instrument governing outstanding indebtedness issued by the Company nor, to the best of my knowledge, has any event occurred, which event is continuing, which with notice or the passage of time or both would constitute a default under any such document.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and, as to the opinions expressed in paragraph (f) above, the laws of the States of California, Idaho, Utah, Washington and Wyoming, that are applicable to PacifiCorp as a regulated public utility in such states, and I express no opinion as to the law of any other jurisdiction. In rendering the opinions expressed herein, I have relied upon the attached opinion letter of Jeffery B. Erb, Esq., Assistant General Counsel to the Company, as

to the matters expressed therein and the opinions expressed herein are subject to all of the assumptions and qualifications recited in such opinion letter.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Paul J. Leighton

**ANNEX 1**

**OPINION OF JEFFERY B. ERB, ESQ., ASSISTANT GENERAL COUNSEL TO THE  
COMPANY**

[See attached.]

January 31, 2017

Paul J. Leighton  
Assistant General Counsel  
Berkshire Hathaway Energy Company  
4299 NW Urbandale Drive  
Urbandale, Iowa 50322

Re: \$24,400,000 Sweetwater County, Wyoming  
Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1995

Dear Mr. Leighton:

I am the Assistant General Counsel of PacifiCorp, an Oregon corporation (the "*Company*"), and reviewed the following documents in connection with their execution and delivery by the Company: (a) Notice of Extension, dated as of January 31, 2017 (the "*Notice*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 26, 2013 (the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated February 13, 2015, accepted and agreed to by the Company on February 13, 2015 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Notice, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Amendment and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular, and (iii) except as described in the Reoffering Circular is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction

in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion; and

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under, any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and I express no opinion as to the law of any other jurisdiction. In rendering the opinion set forth in paragraph (d), I have assumed that the laws

Paul J. Leighton  
January 31, 2017  
Page 3

of the State of Oregon would apply despite selection of New York law under Section 7.11 of the Reimbursement Agreement.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Jeffrey B. Erb  
Assistant General Counsel

REDACTED

Attachment 2



## AMENDMENT AND NOTICE OF EXTENSION

Dated as of January 31, 2017

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer  
Telecopy No.: (503) 813-5673  
E-mail: [bruce.williams@pacificorp.com](mailto:bruce.williams@pacificorp.com)

Ladies and Gentlemen:

Reference is made to the Letter of Credit and Reimbursement Agreement, dated as of March 19, 2015 (the “**Reimbursement Agreement**”), between PacifiCorp (the “**Company**”) and The Bank of Nova Scotia (the “**Bank**”), relating to the \$45,000,000 City of Forsyth, Rosebud County, Montana Customized Purchase Pollution Control Revenue Refunding Bonds (PacifiCorp Project) Series 1988. Capitalized terms used in this Amendment and Notice of Extension letter (this “**Letter**”) and not otherwise defined herein have the meanings given such terms in the Reimbursement Agreement.

**Section 1. Consent to Extension.** In response to a request by the Company for an extension of the Stated Expiration Date,

(a) the Bank hereby extends the delivery period set forth in the last sentence of Section 2.12 of the Reimbursement Agreement from 30 days to 90 days with respect to the Extension (as defined below); and

(b) subject to the satisfaction of the conditions precedent set forth below, the Bank agrees to deliver an Extension Certificate in the form of Exhibit 8 to the Letter of Credit (the “**Extension Certificate**”), providing for the extension of the Stated Expiration Date of the Letter of Credit to March 26, 2018 (the “**Extension**”, and the effective date of such Extension, the “**Effective Date**”).

**Section 2. Amendment.** Subject to the satisfaction of the conditions precedent set forth below, effective as of the Effective Date, the definition of “Fee Letter” set forth in Section 1.01 of the Reimbursement Agreement is amended and restated in its entirety to read as follows:

“**Fee Letter**” means the Fee Letter, dated as of March 19, 2015, between the Company and the Bank, as amended and restated by the Fee Letter, dated as of January 31, 2017, between the Company and the Bank, as further amended, supplemented or otherwise modified from time to time.’

**Section 3. Conditions Precedent.** The Bank's obligation under Section 1(b) above with respect to the Extension and the amendment set forth in Section 2 above (the "**Amendment**") shall be effective when and if (i) the Company and the Bank shall have executed and delivered to each other executed counterparts of the Fee Letter, dated as of the Effective Date, between the Company and the Bank and relating to the Extension and the Amendment, (ii) the representations and warranties of the Company set forth in the certificate described in subsection (a) below shall be true and correct on and as of the Effective Date as though made on and as of such date and (iii) the Bank shall have received the following, in form and substance satisfactory to the Bank:

(a) A certificate from the Company signed by a duly authorized officer of the Company, dated as of the Effective Date, stating that on and as of the Effective Date, and after giving effect to the Extension and the Amendment, all conditions precedent set forth in Section 3.02 of the Reimbursement Agreement are satisfied;

(b) A certificate of the Secretary or an Assistant Secretary of the Company certifying (A) the names, true signatures and incumbency of the officers of the Company authorized to sign this Letter and the other documents to be delivered by the Company hereunder; (B) that attached thereto are true and correct copies of the articles of incorporation (or other organizational documents) and the bylaws of the Company; (C) that attached thereto are true and correct copies of all governmental and regulatory authorizations and approvals (including, without limitation, approvals or orders of FERC, if any) necessary for the Company to enter into this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby (or that true and correct copies of all such governmental and regulatory authorizations and approvals were previously delivered to the Bank in the Assistant Corporate Secretary's Certificate dated as of March 19, 2015 provided pursuant to the Reimbursement Agreement); and (D) evidence (dated not more than 10 days prior to the date hereof) of the status of the Company as a duly organized and validly existing corporation under the laws of the State of Oregon;

(c) As certified by the Secretary or an Assistant Secretary of the Company, a copy of the resolutions of the Board of Directors of the Company approving this Letter, the other documents required to be delivered by the Company hereunder to which the Company is a party and the transactions contemplated hereby and thereby, and of all documents evidencing any other necessary corporate action with respect to such documents and such transactions;

(d) An opinion letter of Paul J. Leighton, Esq., Assistant General Counsel for Berkshire Hathaway Energy Company and counsel to the Company, in substantially the form of Exhibit A hereto; and

(e) The Company's executed counterpart of this Letter.

**Section 4. Effect on the Reimbursement Agreement.** Except as expressly provided above, the execution, delivery and effectiveness of this Letter shall not operate as an amendment or waiver of any right, power or remedy of the Bank under any Credit Document, nor constitute an amendment or waiver of any provision of any Credit Document. Except as expressly provided above, each Credit Document is and shall continue to be in full force and effect and is hereby in all respects ratified and confirmed. This Letter shall constitute a Credit Document and

shall be binding on the parties hereto and their respective successors and permitted assigns under the Credit Documents.

**Section 5. *Costs, Expenses and Taxes.*** The Company agrees to pay on demand all costs and expenses of the Bank in connection with the preparation, execution and delivery of this Letter, the Extension Certificate and any other instruments and documents to be delivered hereunder, including, without limitation, the reasonable fees and out-of-pocket expenses of counsel for the Bank with respect thereto, and all costs and expenses (including, without limitation, reasonable fees and out-of-pocket expenses of counsel), if any, in connection with the enforcement (whether through negotiations, legal proceedings or otherwise) of this Letter or such other instruments and documents.

**Section 6. *Counterparts.*** This Letter may be executed in any number of counterparts and by any combination of the parties hereto in separate counterparts, each of which counterparts shall constitute an original, and all of which taken together shall constitute one and the same instrument.

**Section 7. *Governing Law.*** This Letter shall be governed by, and construed in accordance with, the laws of the State of New York.

[Remainder of page intentionally left blank]

Please indicate your acknowledgement of the foregoing by (i) signing and returning a counterpart to this Letter by facsimile or e-mail to Aleks Kopec (fax no. 704-503-2622, akopec@kslaw.com) and (ii) signing and returning three original counterparts to this Letter by overnight mail to King & Spalding LLP, 100 N Tryon Street, Suite 3900, Charlotte, NC 28202, Attention: Aleks Kopec.

Very truly yours,

THE BANK OF NOVA SCOTIA

By



\_\_\_\_\_  
David Dewar  
Director

ACCEPTED AND AGREED:

PACIFICORP

By Bruce N. Williams  
Name: Bruce N. Williams  
Title: VP and Treasurer

**EXHIBIT A**

**FORM OF OPINION OF PAUL J. LEIGHTON, ESQ., COUNSEL TO THE COMPANY**

[See attached.]



Berkshire Hathaway Energy Company  
P.O. Box 657  
Des Moines, Iowa 50306-0657  
(515) 242-4099 Telephone  
(515) 281-2460 Fax  
E-mail: [pjleighton@midamerican.com](mailto:pjleighton@midamerican.com)

**PAUL J. LEIGHTON**  
Vice President, Assistant Corporate Secretary and  
Assistant General Counsel

January 31, 2017

The Bank of Nova Scotia  
New York Agency  
250 Vesey Street  
New York, New York 10281

Re: \$45,000,000 City of Forsyth, Rosebud County, Montana  
Customized Purchase Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1988

Ladies and Gentlemen:

I have served as counsel to PacifiCorp (the "*Company*") in connection with the execution and delivery by the Company of the (a) Amendment and Notice of Extension, dated as of January 31, 2017 (the "*Amendment*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 19, 2015 (as amended by the Amendment, the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated January 31, 2017, accepted and agreed to by the Company on January 31, 2017 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Amendment, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Amendment and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular and (iii) except as described in the Reoffering Circular, is duly registered or qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion;

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company;



(f) on and as of the date hereof, no authorization, consent or approval of, notice to, registration or filing with, or action in respect of, any governmental body, agency, regulatory authority or other instrumentality or court is required to be obtained, given or taken on behalf of the Company in connection with the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension, other than Order No. 88-029, Docket UF 4004 issued by the Public Utility Commission of Oregon on January 11, 1988; Order No. 03-135, Docket UF 4195 issued by the Public Utility Commission of Oregon on February 21, 2003; Order No. 21666, Case No. U-1046-163 issued by the Idaho Public Utilities Commission on January 4, 1988; Order No. 29201, Case No. PAC-E-03-1 issued by the Idaho Public Utilities Commission on February 24, 2003; Order Granting Application, Docket No. 87-1668-AS issued by the Washington Utilities and Transportation Commission on January 8, 1988; and Order No. 01, Docket No. UE-030077 issued by the Washington Utilities and Transportation Commission on February 28, 2003, each of which has been duly obtained and is in full force and effect, provided that no opinion is expressed with respect to compliance with any securities laws;

(g) to the best of my knowledge, other than as described in the Reoffering Circular, the Company has not received notice of or process in any action, suit, proceeding, inquiry or investigation before or by any court, public board or body pending against the Company, nor is any such action, suit, proceeding, inquiry or investigation pending or threatened against the Company, wherein an unfavorable decision, ruling or finding would have a material adverse effect on the properties, business, financial condition or results of operations of the Company or the transactions contemplated by the Company Documents (including the Extension), or which would adversely affect the validity or enforceability of, or the authority of the Company to perform its obligations under, the Company Documents, after giving effect to the Extension, or materially adversely affect the ability of the Company to perform its obligations thereunder; and

(h) to the best of my knowledge, the Company is not in default under the Company Documents, the Loan Agreement or any material indenture or other agreement or instrument governing outstanding indebtedness issued by the Company nor, to the best of my knowledge, has any event occurred, which event is continuing, which with notice or the passage of time or both would constitute a default under any such document.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and, as to the opinions expressed in paragraph (f) above, the laws of the States of California, Idaho, Utah, Washington and Wyoming, that are applicable to PacifiCorp as a regulated public utility in such states, and I express no opinion as to the law of any other jurisdiction. In rendering the opinions expressed herein, I have relied upon the attached opinion letter of Jeffery B. Erb, Esq., Assistant General Counsel to the Company, as

to the matters expressed therein and the opinions expressed herein are subject to all of the assumptions and qualifications recited in such opinion letter.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Paul J. Leighton

**ANNEX 1**

**OPINION OF JEFFERY B. ERB, ESQ., ASSISTANT GENERAL COUNSEL TO THE  
COMPANY**

[See attached.]

January 31, 2017

Paul J. Leighton  
Assistant General Counsel  
Berkshire Hathaway Energy Company  
4299 NW Urbandale Drive  
Urbandale, Iowa 50322

Re: \$45,000,000 City of Forsyth, Rosebud County, Montana  
Customized Purchase Pollution Control Revenue Refunding Bonds  
(PacifiCorp Project) Series 1988

Dear Mr. Leighton:

I am the Assistant General Counsel of PacifiCorp, an Oregon corporation (the "*Company*"), and reviewed the following documents in connection with their execution and delivery by the Company: (a) Amendment and Notice of Extension, dated as of January 31, 2017 (the "*Amendment*"), pursuant to the Letter of Credit and Reimbursement Agreement, dated March 19, 2015 (as amended by the Amendment, the "*Letter of Credit Agreement*"), between the Company and The Bank of Nova Scotia (the "*Bank*"), and (b) that certain fee letter of the Bank, dated January 31, 2017, accepted and agreed to by the Company on January 31, 2017 (the "*Fee Letter*"), each relating to the abovementioned bonds (the "*Bonds*"). The Amendment, the Letter of Credit Agreement and the Fee Letter are referred to herein each as a "*Company Document*" and collectively as the "*Company Documents*." Capitalized terms used herein and not otherwise defined shall have the meanings assigned such terms in the Amendment and the Letter of Credit Agreement.

I have examined the Company Documents and such other documents, and have discussed the foregoing documents and such other matters with such officials of the Company, as I consider necessary and appropriate to enable me to express the opinions stated in this letter. I have relied, to the extent that I deem such reliance proper, upon certificates of public officials and certificates of officers of the Company with respect to the accuracy of material factual matters contained therein which were not independently established.

I have assumed, with your consent, for the purposes of the opinions expressed in this letter, that the Company Documents have been duly authorized, executed and delivered by each party thereto, other than the Company.

Based upon the foregoing, it is my opinion that:

(a) the Company (i) is a corporation duly incorporated, validly existing and in good standing under the laws of the State of Oregon, (ii) has the corporate power and authority to own its properties and to conduct its business as described in the Reoffering Circular, and (iii) except as described in the Reoffering Circular is duly registered or

qualified to do business and is in good standing as a foreign corporation in each jurisdiction in which such registration, qualification or good standing is required (whether by reason of the ownership or leasing of property, the conduct of its business or otherwise), except where the failure to so register or qualify or be in good standing could not, in the aggregate, reasonably be expected to have a Material Adverse Effect;

(b) the Company has the corporate power and authority to execute and deliver the Amendment and the Fee Letter and to take all actions required or permitted to be taken by the Company by or under, and to perform its obligations under each Company Document, after giving effect to the Extension;

(c) the Company has duly taken all necessary corporate action for the authorization of: (i) the execution and delivery by the Company of the Amendment and the Fee Letter and the performance by the Company of the Company Documents, after giving effect to the Extension; and (ii) the carrying out, giving effect to, consummation and performance by the Company of the transactions and obligations contemplated by the Company Documents, after giving effect to the Extension, provided that no opinion is expressed with respect to compliance with any securities laws;

(d) each of the Amendment and the Fee Letter has been duly authorized, executed and delivered by the Company, and each Company Document, after giving effect to the Extension, constitutes valid and binding obligations of the Company, enforceable against the Company in accordance with its terms, except as the enforcement thereof may be limited by bankruptcy, insolvency, reorganization, moratorium or other similar laws relating to or affecting the enforcement of creditors' rights or contractual obligations generally or by general principles of equity or judicial discretion; and

(e) the execution and delivery by the Company of the Amendment and the Fee Letter, the performance by the Company of its obligations under the Company Documents, after giving effect to the Extension, and the consummation by the Company of the transactions therein contemplated do not and will not contravene the Third Restated Articles of Incorporation or bylaws of the Company or, to the best of my knowledge, any rule, order, writ, injunction or decree of any court, federal or state regulatory body, administrative agency or other governmental body applicable to the Company, or result in a breach of any of the terms, conditions or provisions of, or constitute a default under, any material mortgage, indenture, agreement or instrument to which the Company is a party or by which it or any of its properties is bound or, to the best of my knowledge, result in the creation or imposition of any mortgage, lien, charge or encumbrance of any nature whatsoever upon any of the properties or assets of the Company.

I have not passed upon, and the foregoing assumes and is subject to, the tax-exempt status of interest on the Bonds.

The opinions expressed herein are limited to matters governed by the laws of the United States of America and the State of Oregon and I express no opinion as to the law of any other

Paul J. Leighton  
January 31, 2017  
Page 3

jurisdiction. In rendering the opinion set forth in paragraph (d), I have assumed that the laws of the State of Oregon would apply despite selection of New York law under Section 7.11 of the Reimbursement Agreement.

This opinion is addressed solely to you in connection with the transactions contemplated by the Company Documents and is not to be relied upon by any other person or for any other purposes or quoted or referred to in any public document or filed with any governmental agency or other person (other than the Bank's counsel, auditors and any regulatory agency having jurisdiction over the Bank or as otherwise required pursuant to legal process or other requirements of law) without my written consent; provided that (i) a copy of this opinion may be included in the transcript of documents relating to the Extension, and (ii) successors and permitted assigns of the Bank may rely on this opinion as though addressed to such person on the date hereof.

Very truly yours,

Jeffery B. Erb  
Assistant General Counsel

REDACTED

Attachment 3



## NOTICE OF EXTENSION

December 19, 2016

PacifiCorp  
825 N.E. Multnomah Street, Suite 1900  
Portland, Oregon 97232-4116  
Attention: Bruce N. Williams, Vice President and Treasurer

Re: Irrevocable Transferable Direct Pay Letter of Credit No. [REDACTED]

Ladies and Gentlemen:

Pursuant to Section 2.12 of the Letter of Credit and Reimbursement Agreement dated as of March 19, 2015 (the "*Reimbursement Agreement*"), between PacifiCorp (the "*Company*") and Canadian Imperial Bank of Commerce, New York Branch (the "*Bank*"), the Bank has approved an extension of Irrevocable Transferable Direct Pay Letter of Credit No. [REDACTED] (the "*Letter of Credit*"), dated March 19, 2015. The new Letter of Credit Stated Expiration Date will be March 19, 2019.

The Company's acknowledgment hereof shall be deemed to be the Company's certification that (i) the representations and warranties of the Company contained in Section 4.01 of the Reimbursement Agreement (excluding the representations and warranties in the first sentence of Section 4.01(g) and in the first sentence of Section 4.01(n)) and in the Related Documents are true and correct in all material respects (without duplication of any materiality qualifiers) as of the date hereof; (ii) no event has occurred and is continuing, or would result from the extension of the Letter of Credit, that constitutes a Default; and (iii) true and complete copies of the Related Documents (including all exhibits, attachments, schedules, amendments or supplements thereto) have previously been delivered to the Bank, and the Related Documents have not been modified, amended or rescinded, and are in full force and effect as of the date hereof.



Very truly yours,

CANADIAN IMPERIAL BANK OF  
COMMERCE, NEW YORK BRANCH

By: 

Name:

Title:

**Robert Casey**  
Authorized Signatory

Acknowledged as of December 27, 2016 by  
PacifiCorp

By: Bruce N Williams

Name: Bruce N. Williams  
Title: Vice President and Treasurer



**Joshua Hogarth**  
Authorized Signatory