

Deloitte

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The Secretary
Scottish Power (DCL) Limited
3 Prenton Way
Prenton
CH43 3ET

14 February 2008

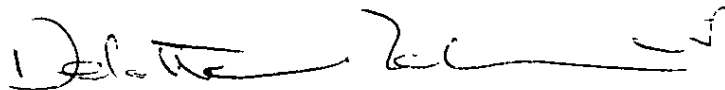
Dear Sir

Scottish Power (DCL) Limited and the other specified companies listed at Appendix A ("the Companies")

We are in the receipt of the special notice dated 7 February 2008 of the intended resolution to appoint another firm of auditors as auditors of the Companies

There are no circumstances connected with our ceasing to hold office as auditors which should be brought to the attention of the members or creditors of the Companies

Yours faithfully



Deloitte & Touche LLP

SATURDAY



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COMPANIES HOUSE

Appendix A – the Companies

ScottishPower (DCL) Ltd	Energy Retail & Wholesale
Core Utility Solutions Ltd	Energy Networks
Manweb Services Ltd	Energy Networks
SP Manweb PLC	Energy Networks
Manweb Energy Consultants Ltd	Energy Retail & Wholesale
Scottish Power (DCOL) Ltd	Energy Retail & Wholesale
Scottish Power (SCPL) Ltd	Energy Retail & Wholesale
Scottish Power (SOCL) Ltd	Energy Retail & Wholesale
SP Finance	Group Finance
The Callcentre Service Ltd	Group Finance