

Coopers & Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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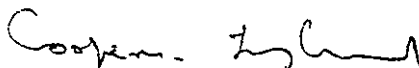
The Directors
ScottishPower plc
15/19 Cavendish Place
LONDON
W1M 0DD

12 November 1998

Dear Sirs

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers will be replacing us as auditors. In accordance with Section 392 of the Companies Act 1985 we give notice that we are resigning as auditors of ScottishPower plc subsidiary companies (see Appendix 1) with immediate effect.

Yours faithfully



Coopers & Lybrand



Appendix 1

Telephone International Media Holdings Limited
Telephone International Media Limited
Copperteam Limited