Deloitte

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

16/02/2008 COMPANIES HOUSE

Appendix A - the Companies

🗶 ScottishPower (DCL) Ltd 🧩

Core Utility Solutions Ltd

Manweb Services Ltd

SP Manweb PLC

Manweb Energy Consultants Ltd

Scottish Power (DCOL) Ltd

Scottish Power (SCPL) Ltd

Scottish Power (SOCL) Ltd

SP Fmance

The Callcentre Service Ltd

Energy Retail & Wholesale

Energy Networks

Energy Networks

Energy Networks

Energy Retail & Wholesale

Energy Retail & Wholesale

Energy Retail & Wholesale

Energy Retail & Wholesale

Group Finance

Group Finance