

Coopers
& Lybrand

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

Kintyre House
209 West George Street
Glasgow G2 2LW

telephone (0141) 248 2644
facsimile (0141) 2427481

telex 887474 COLYRN G
Rutland Exchange Box GW270

your reference

our reference
MT/LK/003

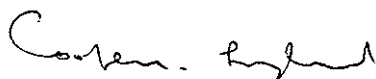
The Directors
ScottishPower plc
Manweb House
Chester Business Park
Wrexham Road
Chester
CH4 9RF

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



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address and at 1 Embankment Place, London WC2N 6NN, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

Appendix 1

Clubcall Telephone Services Limited
Manweb Contracting Services Limited
Manweb Energy Consultants Limited
Manweb Gas Limited
Manweb Generation (Winnington) Limited
Manweb Generation Holdings Limited
Manweb Holdings Limited
Manweb Nominees Limited
Manweb Pensions Trustee Limited
Manweb plc
Manweb Services Limited
Manweb Share Scheme Trustees Limited
Prestel On-Line Limited
Teledata (Outsourcing) Limited
The CallCentre Service Limited
The Information Service Limited