

The Directors
Scottish Power Limited
320 St Vincent Street
Glasgow
G2 5AD

3 July 2017

Dear Sir

Letter of resignation

Scottish Power Limited
Company Registered Number: SC193794

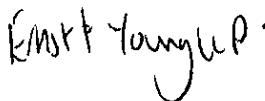
In accordance with section 516 of the Companies Act 2006, we write to notify you that we are ceasing to hold office as auditor of Scottish Power Limited ('the company'). This takes effect from the date on which you receive this letter.

In accordance with section 519(1) of that Act, we are ceasing to hold office as a result of the company's ultimate parent undertaking having to rotate audit firm and EY being ineligible for reappointment to the group.

We draw your attention to the fact that Scottish Power Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections, 520 and 523 of the Act), including, depending on the reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP
ICAEW Registration no. C009126168

