

PricewaterhouseCoopers
Kintyre House
209 West George Street
Glasgow G2 2LW
Telephone +44 (0) 141 248 2644
Facsimile +44 (0) 141 242 7481

The Directors
ScottishPower Energy Retail Limited
1 Atlantic Quay
Robertson Street
Glasgow
G2 8SP

21 March 2003

Dear Sirs,

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP 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 Energy Retail Limited, registered number SC190287, with effect from 21 March 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of ScottishPower Energy Retail Limited.

Yours faithfully,

PricewaterhouseCoopers

PricewaterhouseCoopers

