



State of Utah
Department of
Commerce

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Deputy Director

**Division of
Public Utilities**

IRENE REES

Executive Director

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Governor

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Lieutenant Governor

November 3, 2003

Robert P. Watson
Chief Financial Analyst,
Branch Chief, Auditing
And Financial Policy
United States Security and Exchange Commission
Washington, D.C.

RE: Scottish Power plc examination

The Utah Division of Public Utilities is interested in your examination of Scottish Power plc under Sections 13 and 15 of the Public Utility Holding Company Act. The Division is pleased to accept your offer to participate in your examination.

The individual who will be participating with you is Ronald L. Burrup. His phone number is 801-530-6686, e-mail, rburrup@utah.gov. We look forward to working with you.

If you have any questions, please contact Mr. Burrup or myself.

Sincerely,

Irene Rees, Director
Utah Division of Public Utilities