

SCOTTISH POWER PLC
Form 6-K
May 23, 2006

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 6-K

**REPORT OF FOREIGN PRIVATE ISSUER
PURSUANT TO RULE 13a-16 OR 15d-16 OF
THE SECURITIES EXCHANGE ACT OF 1934**

For the month of May

SCOTTISH POWER PLC

(Translation of Registrant's Name Into English)

CORPORATE OFFICE, 1 ATLANTIC QUAY, GLASGOW, G2 8SP

(Address of Principal Executive Offices)

(Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.)

Form 20-F Form 40-F

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(Indicate by check mark whether the registrant by furnishing the information contained in this form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.)

Yes _____ No X

(If Yes is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-_____ .)

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I. Notification by Scottish Power plc, dated May 23, of Repurchase of B shares

This document should not be transmitted, distributed or released in or into any jurisdiction in violation of the relevant laws of such jurisdiction.

Scottish Power plc

Return of Cash - Repurchase of B Shares

Further to the announcement made on 22 May 2006, Scottish Power plc confirms that under the t Cash, shareholders and ADS Holders could elect to sell B Shares at GBP3.60 per share, free of pursuant to the Initial Repurchase Offer that was made by UBS and Morgan Stanley.

Valid elections to accept the Initial Repurchase Offer were received in relation to 240,324, Shares) and, accordingly, those B Shares were repurchased on 22 May 2006. All B Shares repurcha Offer will be cancelled by Scottish Power plc. As a result of the Initial Repurchase Offer, outstanding.

With respect to shareholders, it is expected that New Ordinary Share certificates, retained cheques in respect of the Single B Share Dividend and /or B Shares purchased under the Initial R cheques for any fractional entitlements, will be despatched to relevant shareholders or releva accounts credited with the proceeds, as appropriate, on 5 June 2006.

With respect to ADS Holders, cheques and transaction advices are expected to be despatched and 12 June 2006 in respect of B Shares purchased under the Initial Repurchase Offer, the Single entitlements.

Notes:

All capitalised terms shall have the meanings given to them in the Circular and the US Supplement 2006.

For further information:

Colin McSeveny	Head of Media Relations	0141 566 4515
Jennifer Lawton	Director, Investor Relations	0141 636 4527

END

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

/s/ Scottish Power plc

(Registrant)

Date: May 23, 2006

By: /s/ Donald McPherson

Donald McPherson
Deputy Company Secretary