

# Deloitte

The Directors  
United Utilities Group PLC  
Re: subsidiaries listed below  
Hawewater House  
Lingley Mere Business Park  
Lingley Green Avenue  
Great Sankey  
Warrington  
WA5 3LP

17 October 2011

Dear Sirs

This letter is formal notice of our resignation as auditors of the following companies,

United Utilities Nominees Limited 2380261  
United Utilities Water Sales Limited  
United Utilities Property Solutions (10010) Limited  
UU (ESPS) Pensions Trustee Limited  
United Utilities Pensions Trustee Limited  
E2U Limited  
Selectusonline Limited  
United Utilities Energy Services Limited  
United Utilities (Dormant Subsidiaries) Limited  
United Utilities Investment Partnership LLP  
United Utilities Investments (No 2) Limited  
United Utilities Financial Investments Limited  
Birchpoint No.1  
United Utilities Financial Services Limited  
United Utilities Finance Holdings Limited  
United Utilities Investments (No 4)  
~~United Utilities~~ North West Water International Limited  
NB Generation Limited  
United Utilities (Overseas Holdings) Limited  
United Utilities One Limited



with effect from the date of receipt of this letter at their registered office.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully

*Deloitte LLP*

**Deloitte LLP**

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