



United Utilities

The Registrar of Companies
75 Mosley Street
Manchester
M2 2HR

United Utilities PLC

Group Corporate Centre
Birchwood Point Business Park
Birchwood Boulevard
Birchwood
Warrington WA3 7WB
United Kingdom

Tel: 01925 285000

Fax: 01925 285199

Tel: 01925 285055

Fax: 01925 285072

3 January 1997

Dear Sir

Norweb Gas Ltd - 2683062

Please find enclosed a S394 notice in respect of the above company.

Please acknowledge receipt by stamping and returning the enclosed copy of this letter in the envelope provided.

Yours faithfully

Jane Lawton
Compliance Manager



KPMG

No. 2683062

STATEMENT TO THE DIRECTORS OF NORWEB GAS LIMITED ON CEASING TO
HOLD OFFICE AS AUDITORS

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

KPMG

KPMG
Chartered Accountants
Registered Auditors

19 December 1996

St James' Square
Manchester
M2 6DS



Member firm of
KPMG (International)

KPMG is registered
to carry on audit work and
authorised to carry on
investment business

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 9BB
where a list of partners'
names is open to inspection.



INVESTOR IN PEOPLE