



KPMG Audit Plc
ST James' Square
Manchester
M2 6DS
United Kingdom

Tel +44 (0) 161 246 4000
Fax +44 (0) 161 246 4040

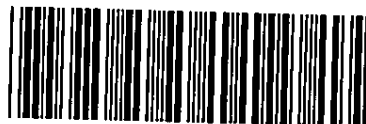
3842309
YCLT

Private & confidential

The Board of Directors
United Utilities Group PLC
Haweswater House
Lingley Mere Business Park
Lingley Green Avenue, Great Sankey
Warrington, WA5 3LP

2 September 2014

SATURDAY



A3FTQJQ
A20 06/09/2014 #406
COMPANIES HOUSE

Dear Directors

Resignation as auditors of certain subsidiaries of United Utilities Group PLC (as listed in appendix 1)

We write to you in your capacity as a director of the companies listed in the Appendix to this letter.

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully

KPMG Audit Plc



Appendix

<i>Company name</i>	<i>Company number</i>
Birchpoint No 1	03455575
E2U Limited	04746689
Selectusonline Limited	04077163
United Utilities (Overseas Holdings) Limited	02536732
United Utilities Operational Services Limited	04184686
United Utilities Utility Solutions (Industrial) Limited	04204293
UU Group Limited	02594435
UU Secretariat Limited	03333298
United Utilities Total Solutions Limited (formerly North West Water Limited)	02380133
YCL Transport Limited	03842309
North West Water International Limited	02374797
Rivington Heritage Trust	03349084
United Utilities One Limited	03308286
United Utilities Property Services Limited	02380021
United Utilities Healthcare Trustee Limited	02405032
United Utilities International Limited	02344587
United Utilities Water Sales Limited	04141390



KPMG Audit Plc
Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006
2 September 2014

United Utilities Capital Delivery Holdings Limited	06340356
United Utilities Energy & Contracting Services Holdings Limited	06340358
United Utilities Investments (No 4)	05764896
United Utilities Investments (No 3)	05657346
United Utilities Utility Solutions Holdings Limited	06340481
United Utilities Water Operations Holdings Limited	06340357