

The Directors
Northumbrian Water Group plc
Northumbrian House
Abbey Road
Pity Me
Durham
DH1 5FJ

13 October 2011

Dear Sirs

Northumbrian Water Group plc

L 760441

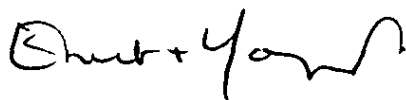
In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Northumbrian Water Group plc. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519 of that Act, we confirm that the circumstances connected with our resignation are that the company is in the process of being acquired by Cheung Kong Infrastructure Holdings and has decided to appoint the proposed parent undertaking's auditors.

We draw your attention to the fact that Northumbrian Water Group plc has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP



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