

Deloitte.

The Directors
United Utilities Group PLC
Re: subsidiaries listed below
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WA5 3LP

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17 October 2011

Dear Sirs

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

United Utilities Nominees Limited
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 - OC311929
United Utilities Investments (No.2) Limited
United Utilities Financial Investments Limited 5388379
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

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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

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 2 New Street Square, London EC4A 3BZ, United Kingdom.

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