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Deloitte.

Deloitte LLP
2 New Street Square
London EC4A 3BZ
Tel +44 (0) 20 7936 3000
Fax +44 (0) 20 7583 1198
LDE DX 599
www.deloitte.co.uk

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

22 October 2010

Dear Sirs

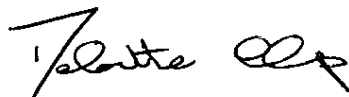
This letter is formal notice of our resignation as auditors of the following companies,

United Utilities Waste Management Limited
United Utilities Waste Operations Limited
Resource Recovery Solutions (Derbyshire) Holdings Limited
Resource Recovery Solutions (Derbyshire) 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

SATURDAY



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COMPANIES HOUSE

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