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Deloitte.

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

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Horton House
Exchange Flags
Liverpool L2 3PG

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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
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

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