



KPMG Audit Plc
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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

Dear Director

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

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

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit Plc



KPMG Audit Plc, a UK public limited company, is a subsidiary of KPMG Europe LLP, a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative, a Swiss entity

Registered in England No 3110745
Registered office: 15 Canada Square, London, E14 5GL



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



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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