

Deloitte

Deloitte LLP
(PO Box 500)
2 Hardman Street
Manchester M60 2AT
Tel +44 (0) 161 832 3555
Fax +44 (0) 161 829 3800
www.deloitte.co.uk

236616

The Directors
United Utilities PLC
Haweswater House
Lingley Mere Business Park
Lingley Green Avenue
Great Sankey
Warrington
WA5 3LP

8 July 2011

MONDAY



Dear Sirs

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at its 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 company

Yours faithfully

Deen us

Deloitte LLP

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies within 14 days of receiving this letter

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter

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

Deloitte LLP is the United Kingdom member firm of Deloitte Touche Tohmatsu Limited ("DTTL") a UK private company limited by guarantee whose member firms are legally separate and independent entities. Please see www.deloitte.co.uk/about for a detailed description of the legal structure of DTTL and its member firms

Member of Deloitte Touche Tohmatsu Limited



official professional services provider
to the Olympic and Paralympic Games