



KPMG Audit Plc  
ST James' Square  
Manchester  
M2 6DS  
United Kingdom

Tel +44 (0) 161 246 4000  
Fax +44 (0) 161 246 4040

**Private & confidential**

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

15 July 2013

Dear Sirs

**Statement to United Utilities PLC (no. 02366616) on ceasing to hold office as auditor pursuant to section 519 of the Companies Act 2006**

The circumstances connected with our ceasing to hold office are that our company, KPMG Audit Plc, has instigated an orderly wind down of business. KPMG LLP, an intermediate parent, will be seeking appointment as statutory auditor of the Company at the forthcoming Annual General Meeting.

Yours faithfully,

KPMG Audit Plc

THURSDAY



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25/07/2013

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COMPANIES HOUSE