

Mail Stop 3561

May 3, 2006

By U.S. Mail

Mr. Philip Green
Chief Executive
United Utilities PLC
Dawson House, Great Sankey,
Warrington, WA5 3 LW, England

**Re: United Utilities PLC
 Form 20-F for the year ended March 31, 2005
 Filed December 9, 2005
 File No. 1-14744**

Dear Mr. Green:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

William Choi
Accounting Branch Chief