



The Directors  
Salcombe Dental Practice Limited  
Europa House  
Europa Trading Estate  
Stoneclough Road  
Kearsley  
Manchester  
M26 1GG

12 November 2018

Dear Sirs,

**Statement of Reasons connected with ceasing to hold office as Auditors**

In accordance with Section 519 of the Companies Act 2006 (the "Act"), we set out below the reasons connected with PricewaterhouseCoopers LLP, registered auditor number CO01004062, ceasing to hold office as auditors of Salcombe Dental Practice Limited, registered no: 06005190 (the "Company") effective from 8 November 2018.

The reason we are ceasing to hold office is that the reason for our resignation is that we have been asked by the company to resign as auditors in advance of the intended sale of the company. There are no reasons or other matters connected with our ceasing to hold office as auditors of the Company that we consider need to be brought to the attention of the Company's members or creditors.

Yours faithfully,

  
PricewaterhouseCoopers LLP



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