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Our ref kto/cj/247

7 November 2014

Dear Sirs

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 company secretary 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

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Appendix

<i>Company name</i>	<i>Company registered number</i>
Bupa Dental Services Limited	00479557
Ultimate Smile Spa Limited	06546750
Bupa Occupational Health Limited	00631336
Occupational Health Care Limited	03062724
Bupa Healthcare Services Limited	06147791
Health Dialog UK Limited	05460428
Bupa Trustees Limited	02949771
Personal Effectiveness Centre Limited	02355649
Bupa Health At Work Limited	01230114
Bupa Wellness Group Limited	03145816