



FAO Amanda Willis

The Directors  
Stella & Dot UK-Ireland Ltd  
20 Broadway Studios  
London  
W6 7AF

TUESDAY



A14 22/07/2014 #181  
COMPANIES HOUSE

01 July 2014

Dear Sirs,

#### **Resignation as auditors**

Further to our discussions of 30 May 2014 and in accordance with Sections 516 and 519 of the Companies Act 2006 (the "Act") respectively, we enclose our letter of resignation and our statement of no circumstances connected with ceasing to hold office as auditors of Stella & Dot (K-Ireland Limited, registered no 7654350 (the Company) In addition, we would like to remind you of your reporting requirements under the Act.

The Company's statutory obligations can be found in Sections 517 and 523 of the Act The Company must file our notice of resignation with the Registrar of Companies within 14 days of the date we deposited it at your registered office<sup>1</sup>. Unless we receive notice of an application to the court<sup>2</sup> within 21 days of the date on which our statement of no circumstances is deposited at your registered office (the "Date of Deposit") we must within a further 7 days send a copy of our statement of no circumstances to the Registrar of Companies

The Act also obliges PricewaterhouseCoopers LLP ("PwC") and the Company<sup>3</sup> separately to notify the "appropriate audit authority" of the fact that PwC, as auditor of the Company, is leaving office before the end of our "term of office"<sup>4</sup> and the reasons for our ceasing to hold office. As the audit of the Company does not fall within the definition of a "major audit" under Section 525(2) of the Act and statutory guidance in relation to notifications by auditors and companies issued by the Professional Oversight Board ("POB") of the Financial Reporting Council<sup>5</sup>, the appropriate audit authority is the Institute of Chartered Accountants in England & Wales ("ICAEW"). The Company's notice to the ICAEW should be sent within 14 days of the Date of Deposit.

<sup>1</sup> pursuant to Section 517(1) of the Act

<sup>2</sup> pursuant to Section 520(2) of the Act

<sup>3</sup> pursuant to Section 523 of the Act

<sup>4</sup> as defined in Section 487 of the Act

<sup>5</sup> this guidance can be found on POB's website <http://www.frc.org.uk/pob/regulation/notification.cfm>

**PricewaterhouseCoopers LLP, 1 Embankment Place, London WC2N 6RH**  
T. +44 (0) 20 7583 5000, F: +44 (0) 20 7212 4652, [www.pwc.co.uk](http://www.pwc.co.uk)

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.



If you have any concerns as to how the Company and its directors should meet their obligations then we recommend that you seek legal advice.

Yours faithfully,

Handwritten signature and initials. The signature appears to be "PricewaterhouseCoopers" and the initials are "CP".

PricewaterhouseCoopers LLP

Enclosures



FAO Amanda Willis

The Directors  
Stella & Dot UK-Ireland Ltd  
20 Broadway Studios  
London  
W6 7AF

01 July 2014

Dear Sirs,

**Notice of resignation as auditors**

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Stella & Dot UK-Ireland Limited, registered no 7654350 (the Company) with effect from 01 July 2014, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully,

A handwritten signature in black ink, appearing to read 'PricewaterhouseCoopers', followed by a large, stylized initial 'G'.

PricewaterhouseCoopers LLP

Enclosure

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01 July 2014

Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

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 Stella & Dot UK-Ireland Limited, registered no: 7654350 (the Company) effective from 01 July 2014, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'PricewaterhouseCoopers' followed by a stylized 'CP' or similar initials.

PricewaterhouseCoopers LLP

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