

To the Directors of  
Neal's Nurseries Holdings Limited

Company Number 1995190

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9 January 2009

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act 1985, of our resignation as auditors to Capital Gardens Limited as of 3 December 2008.

In accordance with S394 of the Companies Act 1985, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Capital Gardens Limited which we consider should be brought to the attention of members and/or creditors of the company.

*BDO Stoy Hayward LLP*

BDO Stoy Hayward LLP

MONDAY



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12/01/2009  
COMPANIES HOUSE