

Company No. 3473956

THE COMPANIES ACTS 1985 AND 1989

PRIVATE COMPANY LIMITED BY SHARES

RESOLUTIONS IN WRITING

of

SCOTTS HOLDINGS LIMITED

(the "Company")

I, being the sole member of the Company who at the date of these resolutions is entitled to attend and vote at a general meeting of the Company, RESOLVES, in accordance with section 381A of the Companies Act 1985, to pass the following as written resolutions:

1. THAT the authorised share capital of the Company be increased from £100 to £30,000,000 by the creation of 29,999,900 shares of £1 each.
2. THAT the directors be generally and unconditionally authorised, pursuant to section 80 of the Companies Act 1985, to exercise all the powers of the Company to allot relevant securities (within the meaning of that section) up to an aggregate nominal amount of £29,999,994 for a period expiring (unless previously renewed, varied or revoked by the Company in general meeting) on 26 September 2011 but the Company may before such expiry make an offer or agreement which would be or might require relevant securities to be allotted after expiry of this authority and the directors may allot relevant securities pursuant to that offer or agreement as if the authority conferred by this resolution had not expired.
3. To capitalise the amount of £25,000,000 standing to the credit of Scotts-Sierra Investments Inc. loan account and convert the £25,000,000 into 25,000,000 ordinary shares of £1 each which will be allotted to Scotts-Sierra Investments Inc. as fully paid in consideration for the writing off of the £25,000,000 loan.

SIGNATURE:


For and on behalf of Scotts-Sierra Investments Inc.

DATE:

26 September 2006

