

COVENTRY GARDEN CENTRE LIMITED

(Registered in England and Wales under company number 01027670)

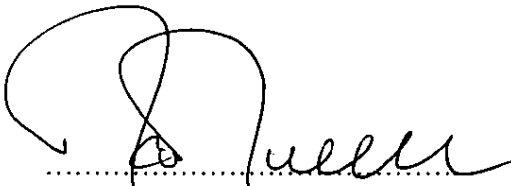
**SOLVENCY STATEMENT UNDER SECTION 643 OF THE COMPANIES ACT 2006 MADE
FOR THE PURPOSES OF SECTION 642 OF THE COMPANIES ACT 2006**

DATED: 19 November 2009

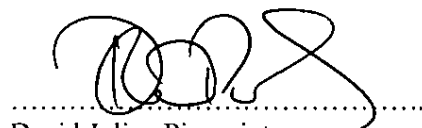
We, the undersigned, being all the directors of Coventry Garden Centre Limited (the "Company") as at the date of this statement have formed the opinion that:

- (a) as at the date of this statement there are no grounds on which the Company could be found to be unable to pay (or otherwise discharge) its debts; and
- (b) the Company will be able to pay (or otherwise discharge) its debts as they fall due during the year immediately following the date of this statement.

In forming the above opinion, we have taken into account all of the Company's liabilities (including any contingent and prospective liabilities).


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Nicholas Charles Gilmour Marshall


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Antonia Scarlett Jenkinson


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David Julian Pierpoint


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Richard Leon Kozlowski

FRIDAY

