



BDO Stoy Hayward LLP
Chartered Accountants

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Private and confidential

The Directors
Coventry Garden Centre Limited
C/o Wyevale Garden Centres Plc
Kings Acre Road
Hereford
HR4 0SE

30 November 2004

Our ref GAW/VKS/Auditors
resignation

Dear Sirs,

Coventry Garden Centre Limited
Company Number: 01027670

We are writing to confirm our resignation as auditors of the above named company as from 30 November 2004.

We attach a statement as required by Section 394 of the Companies Act 1985 indicating there are no circumstances connected with our resignation, which we consider should be brought to the attention of members and/or creditors of the company. We will also be submitting a copy of this statement to the Registrar of Companies as required by Section 394.

Would you please confirm when you have submitted a copy of this notice to the Registrar of Companies as required by Section 394 of the Companies Act.

Yours faithfully

BDO Stoy Hayward LLP

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GAW/VKS/Auditors resignation
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