

To the directors of FOSTER
NURSERIES LIMITED

Company Number 01787362

30 November 2004

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to FOSTER NURSERIES LIMITED as of 30 November 2004.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of FOSTER NURSERIES LIMITED, which we consider, should be brought to the attention of members and/or creditors of the company.

BDO Stoy Hayward LLP

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