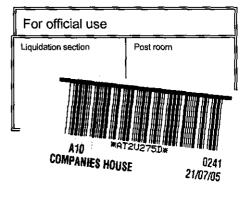
Signed (3)Price

(3)PricewaterhouseCoopers LLP Plumtree Court, London EC4A 4HT

(3)Insert presenter's and reference (if any)



god Ll, 'os Date

The Insolvency Act 1986

Members' Voluntary Winding Up Declaration of Solvency Embodying a Statement of Assets and Liabilities

Company Number:

02895991

Name of Company:

F & C Income Growth Investment Trust PLC

Presented by:

PricewaterhouseCoopers LLP, Plumtree

Court, London EC4A 4HT

Declaration of Solvency

(a) Insert names and addresses

John Emly of 17 Elwill Way, Park Langley, Beckenham, Kent BR3 3AB Neil Dunford of 21 Ashley Drive, Walton-on-Thames, Surrey KT12 1JL

(b) Delete as applicable (c) Insert name of company

being all the directors of (c) F & C Income Growth Investment Trust PLC do solemnly and sincerely declare that we have made a full inquiry into the affairs of this Company, and that, having done so, we have formed the opinion that this Company will be able to pay its debts in full together with (d) Insert a period of interest at the official rate within a period of 12 months, from the months not exceeding commencement of the winding up.

(e) Insert date

We append a statement of the Company's assets and liabilities as at 13 July 2005, being the latest practicable date before the making of this declaration.

We make this solemn declaration, conscientiously believing it to be true, and by virtue of the provisions of the Statutory Declarations Act 1835.

Declared at 8th Floor, Exchange Home, Primrose Street, London EELA 2NY. JAK Zaly

this 20 day of JULY 2005

Before me, H. Lyhna HADLEIGH GEAVES, STILLED.

Ashurst **Broadwalk House** 5 Appold Street London EC2A 2HA

Solicitor or Commissioner of Oaths

Registered No: 02895991

Form 4.70 (cont.)

Statement as at 13 July 2005 showing assets at estimated realisable values and liabilities expected to rank

| Assets and liabilities | | | Estimated to realise or to rank for payment to nearest £ |
|--|----------------|---|--|
| Assets: | | £ | |
| Balance at bank Cash in hand Marketable securities Bills receivable Trade debtors Loans and advances Unpaid calls Stock in trade Work in progress | | | 64,919,237 |
| Freehold property Leasehold property Plant and machinery Furniture, fittings, utensils etc Patents, trade marks etc Investments other than marketable securities Other property, viz | | | |
| Estimated realisable value of assets £ | | | 64,919,237 |
| Liabilities | | | £ |
| Secured on specific assets, viz | | | |
| Secured by floating charge(s) | | | |
| Estimated cost of liquidation and other expenses including interest accruing until payment of debts in full | | | |
| Unsecured creditors (amounts estimated to rank for | oayment |) | |
| | £ | £ | |
| Trade accounts Bills payable Accrued expenses Other liabilities | | | |
| Contingent liabilities | | | |
| Estimated surplus after paying debts in full | _ _ | £ | 64,919,237 |
| Remarks: Costs of the liquidation are being borne by the parent company. | | | JOHE |