



Attn: Manager P&S Dept./Traders/Cashier/Manager Reorganization/Manager Dividends
UNIFORM PRACTICE ADVISORY (UPC # 062-2001) July 20, 2001

Garden.com, Inc. - Common Stock (GDENZ)

On April 3, 2001 the above company announced their intention to make a partial distribution of its assets on or about June 15, 2001 to shareholders of record February 2, 2001 in the amount of \$0.20 per share. Accordingly, on April 5, 2001, The Nasdaq Stock Market, Inc. (Nasdaq) established and published an ex-dividend date of June 18, 2001 for the distribution.

Subsequently, on June 28, 2001, the company further announced that they declared a partial liquidating distribution of \$0.20 per share to shareholders of record June 28, 2001. Such payment would be made upon presentation of existing stock certificates. Therefore, an ex-dividend date of July 2, 2001 was established for this distribution. GDENZ also indicated that they may also make one or more subsequent distributions.

Nasdaq has since been notified that the \$0.20 distribution announced on June 28, 2001 actually replaced the original declaration which was to have been paid on or about June 15, 2001.

Members are advised that there has been only one (1) \$0.20 payment by GDENZ and that they should disregard the ex-dividend date of July 2, 2001. Purchases executed on or after June 18, 2001 will only include the right to receive any future distributions. Such entitlement to future payments should be evidenced due-bill which will be redeemed when, and if, GDENZ makes any payments.

Questions regarding this notice should be directed to: Market Data Integrity Department, (203) 375-9609.

Dorothy L. Kennedy
Director