



BDO Stoy Hayward
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To the directors of CPL Aromas plc

Company Number 1031292

17 March 2000

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of CPL Aromas plc which we consider should be brought to the attention of members and/or creditors of the company.

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BDO Stoy Hayward – South East Firm

BDO Stoy Hayward firms operate from 45 offices across the United Kingdom

A list of partners' names is open to inspection at the above address

Authorised by the Institute of Chartered Accountants in England and Wales to carry on Investment business

