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April 15, 2015

Securities and Exchange Commission
SEC Building, EDSA, Greenhills
Mandaluyong City

Philippine Stock Exchange, Inc.
3rd Floor Philippine Stock Exchange Plaza,
Ayala Triangle, Ayala Avenue,
Makati City, Philippines

Attention of: Atty. Justina F. Callangan
Director, Corporate Finance Department

Ms. Janet A. Encarnacion
Head, Disclosure Department

Madam,


At the request of our client, Century Pacific Food, Inc. (the "Company"), we wish to provide you an update of the status of our audit of the separate and consolidated financial statements of the Company as of and for the year ended December 31, 2014.

We have substantially completed our audit procedures as of today, April 15, 2015 and, on the basis of the work we have done to date, do not foresee any issues that would prevent us from completing our work in the next few days.

While we do not anticipate any issues, we will require additional time to complete all our work and the final review of the Company's separate and consolidated financial statements.

Given the progress we have made thus far, we expect to be able to complete our audit before April 30, 2015.

Very truly yours,


Francis B. Albalate
Partner

cc Christopher T. Po
CEO and President, Century Pacific Food, Inc.

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