

SEC/Enforcement/335/2005/705
October 03, 2010

Mr. Iftekharuzzaman, Director
Mr. Md. Shahin Qureshi, Director
Mr. Md. Humayun Kabir Mazumdar, Director
Mr. Md. Iqbal Ahmed, Director
Mr. Md. Mosharraf Hossain, Director
Mr. Md. Hossain Babu, Director
Mrs. Hasana Amin, Director
Fine Foods Limited
House # 12, Road # 2, Nobodoy Housing Society
Mohammadpur
Dhaka-1207

Sub: Disposal of review petition against Penal Orders in connection with the audited financial statements for the year ended on June 30, 2003.

This refers to the letter of Mr. Sujit Shaha, present Chairman, Fine Foods Ltd. bearing no: GdGdGj/GmBim/Gb#dvm-131 dated August 02, 2010 submitted in connection with the Commission's penalty Order nos. GmBim/Gb#dvm#g>U/335/2005/1252, GmBim/Gb#dvm#g>U/335/2005/1253, GmBim/Gb#dvm#g>U/335/2005/1254, GmBim/Gb#dvm#g>U/335/2005/1255, GmBim/Gb#dvm#g>U/335/2005/1256, GmBim/Gb#dvm#g>U/335/2005/1257 and GmBim/Gb#dvm#g>U/335/2005/1258 all dated December 31, 2007 requesting to waive the penalty imposed vide the aforesaid penalty Orders and withdrawal of certificate case no 56/2009 dated 22/02/2009.

The Commission is unable to consider your request as review petition under section 26 of the Securities and Exchange Ordinance, 1969 as the time period of review has already been expired.

For Securities and Exchange Commission

Mohammad Abul Hasan
Deputy Director (Enforcement)

Copy to:

1. CEO, Dhaka Stock Exchange Ltd.
2. CEO, Chittagong Stock Exchange Ltd.
3. Director (MIS), SEC
4. Director(CFD), SEC
5. Chairman's Office, SEC