

No. SEC/Enforcement/551/2007/614
July 27, 2010

By Registered with A/D

Mr. Eng. Md. Shariful Islam, Director
Mr. Wahiduddin Ahmad Choudhury, Director
Mrs. Fahmida Islam, Director
Mr. Md. Nazrul Islam, Director
Mr. Abu Mohd. Sayeed, Director and
Mr. Md. Moniruzzaman, Director
Beach Hatchery Limited
TMC Building (8th floor)
52, New Eskaton Road
Dhaka- 1000

Sub: Disposal of review petition against Penalty Order: In connection with auditor's qualifications on the audited financial statements of Beach Hatchery Limited (Issuer) for the year ended on December 31, 2007

This refers to your letter nos. SEC/Enforcement/2010-412 to SEC/Enforcement/2010-417 all dated February 15, 2010 and the Commission's Penalty Order nos. SEC/Enforcement/2010/140 to SEC/Enforcement/2010/145 all dated January 26, 2010 regarding the above subject.

The Commission has considered your request as review petition under section 26 of the Securities and Exchange Ordinance, 1969, and decided to **waive** from its earlier decision for penalty imposed vide Commission's aforesaid penalty orders upon all directors of Beach Hatchery Limited

For Securities and Exchange Commission

(Mohammad Abul Hasan)
Deputy Director (Enforcement)

Copy for information:

Director (MIS) SEC
Director (CFD), SEC
Director (Law)
Chairman's Office, SEC