

By Registered A/D

No. SEC/Enforcement/730/2008/718
November 14, 2011

Dandy Dyeing Limited
34/1, Paribagh, Sonargaon Road
Dhaka-1000
(Attn: Managing Director)

Sub: Disposal of review petition against Penalty Order in connection retention of auditor for a consecutive period exceeding three years.

This refers to your letter no. DDL/SEC/009/2011 dated September 21, 2011 and the Commission's Penalty Order no. **GmBim/Gbtdm#gU/730/2008/462** dated August 2, 2011 regarding the above subject.

The Commission has considered your request as review petition under section 26 of the Securities and Exchange Ordinance, 1969 and given the following decision:

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For Securities and Exchange Commission

(Mohammad Abul Hasan)
Director (Enforcement)

Copy for information:

1. Executive Director (Law), SEC
2. Executive Director (CFD and R&D), SEC
3. Executive Director (MIS) SEC
4. Chairman's Office, SEC