

SEC/Enforcement/757/2009/621
August 11, 2009

By Registered with A/D

1. Fine Foods Limited (Issuer)
House # 12, Road # 2, Nobodoy Housing Society, Mohammadpur, Dhaka
2. Directors,
Fine Foods Limited, House # 12, Road # 2, Nobodoy Housing Society
Mohammadpur, Dhaka
3. Managing Director
Fine Foods Limited, House # 12, Road # 2, Nobodoy Housing Society
Mohammadpur, Dhaka
4. Company Secretary
Fine Foods Limited, House # 12, Road # 2, Nobodoy Housing Society
Mohammadpur, Dhaka

Sub: Non-compliance with securities related laws in connection with audited financial statements for the year ended on June 30, 2008: Warning.

This refers to the Commission's show cause cum hearing notice No. SEC/Enforcement/757/2009/296 dated April 08, 2009, based on which the hearing was conducted on May 07, 2009 and your explanations submitted to the Commission vide letter dated May 14, 2009, in respect of the said notice.

The Commission, considering your explanations/submissions, has decided to dispose of the proceedings against yourselves, by placing on record the Commission's dissatisfaction on the default/contravention made by you, with a warning to ensure compliance of all securities related laws in future.

Please note that this disposal does not absolve you from your lawful responsibilities/obligations to any person, if affected, as a result of your above said default/contravention.

For the Securities and Exchange Commission

Md. Monsur Rahman
Deputy Director

CC:

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