

No. SEC/Enforcement/542/2006/492
July 05, 2009

By Registered with A/D

Legacy Footwear Limited (Issuer)
Robin Tower (5th Floor), 42/43 Purana Paltan, Dhaka-1000

Attention: Mr. Quazi Rafi Ahmed, Managing Director.

Sub: Disposal of review petition against Penalty Order: Non-compliance with securities related laws in connection with the audited financial statements for the year ended on December 31, 2005.

This refers to your letter dated June 10, 2009 and the Commission's penalty Order Nos. GmBim/Gb+dvm#g>U/542/2007/1145; GmBim/Gb+dvm#g>U/542/2007/1146; GmBim/Gb+dvm#g>U/542/2007/1147; GmBim/Gb+dvm#g>U/542/2007/1148 and GmBim/Gb+dvm#g>U/542/2007/1149 all dated October 24, 2007.

In this connection, the Commission's decision already conveyed to you vide Commission's letter No. SEC/Enforcement/542/2006/374 dated May 18, 2009 is final as per section 26(2) of the Securities and Exchange Ordinance, 1969.

For the Securities and Exchange Commission

Md. Monsur Rahman
Deputy Director

Copy for information:
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Director (MIS) SEC
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