

**No. SEC/Enforcement/651/2007/
March 04, 2009**

M/s Marhk & Co.
Chartered Accountant
98, Kakrail (Ground Floor)
Dhaka- 1000

Sub: Disposal of review petition against Penalty Order: Non-compliance with securities related laws in connection with the audited financial statements of Bangladesh Dyeing and Finishing Industries Limited (Issuer) for the year ended on December 31, 2006.

This refers to your letter dated January 29, 2009 and the Commission's penalty Order No. GmBmm/Gb#dvm#gU/651/2007/1182 dated September 07, 2008.

In this connection, the Commission's decision already conveyed to you vide Commission's letter No. SEC/Enforcement/651/2007/09 dated January 12, 2009 is final.

For the Securities and Exchange Commission

**Md. Monsur Rahman
Deputy Director**

Copy for information:
Executive Director (SRMI), SEC
Director (MIS) SEC
Director (CFD), SEC
Director (LSD), SEC
Chairman's Office, SEC