



Republic of the Philippines
SECURITIES AND EXCHANGE COMMISSION
 SEC Building, EDSA, Greenhills, Mandaluyong City, Metro Manila

CORPORATION FINANCE DEPARTMENT

SEC-CFD ORDER NO. 026
 SERIES OF 2008

IN THE MATTER OF

**COSMOS BOTTLING
 CORPORATION**

Violation of SRC Rules 17.1(1)(A)(i)

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ORDER OF REVOCATION

The records on file with this Commission show that:

1. In its Order dated May 8, 2007, the Commission suspended the registration of securities of Cosmos Bottling Corporation as a result of its continued failure to submit its 2005 Annual Report (SEC Form 17-A), in violation of SRC Rule 17.1(1)(A)(i).
2. The company received said Suspension Order on May 10, 2007, hence, it had until July 9, 2007 within which to comply therewith. However, the company failed to comply with the said Order when it submitted its 2005 and 2006 Annual Reports (SEC Form 17-A) only on October 31, 2007.

Moreover, the company committed subsequent violations when it belatedly filed its 1st, 2nd and 3rd Quarterly Reports for 2006 (SEC Form 17-Q) as well as its 2007 Current Report (SEC Form 17-C). The company paid the additional penalties assessed against it for the late filing of its 2006 Annual Report (SEC Form 17-A) under Official Receipt Nos. 0104969 on October 19, 2007 and 0126625 on December 26, 2007 as well as for the late filing of its 2nd and 3rd Quarterly Reports for 2006 on January 28, 2008 under Official Receipt No. 0136328.¹

¹ Considering that the late filing of the 1st Quarterly Report for 2006 (SEC Form 17-Q) as well as the 2007 Current Report (SEC Form 17-C) are only the first violations of the company of SRC Rules 17.1(1)(A)(ii) and (iii) respectively, the company was reprimanded in accordance with the 2005 Consolidated Scale of Fines.

Received by *[Signature]* 3/19/08 9:35 a.m.
[Signature]
 Nimfa L. Perez
 for Cosmos Bottling Corp.

Pursuant to the resolution of the Commission in its meeting on March 13, 2008, the company's registration of Securities/Permit to Sell Securities is hereby REVOKED and its requests for the Commission to lift the May 8, 2007 Order of Suspension and to abandon the revocation proceedings DENIED.

This revocation order, however, shall not exempt the company from complying with its reportorial and other obligations under the Securities Regulation Code and its Implementing Rules and Regulations.

Let a copy of this Order be sent to the Philippine Stock Exchange and posted in the Commission's official website for the information and guidance of the public.

SO ORDERED.

EDSA, Mandaluyong, March 19, 2008.


JUSTINA F. CALLANGAN
Director