



Republic of the Philippines
Department of Finance
Securities and Exchange Commission
SEC Bldg. EDSA, Greenhills, Mandaluyong City



CORPORATION FINANCE DEPARTMENT

SEC-CFD ORDER NO. 029

SERIES OF 2008

IN THE MATTER OF : Violation of SRC Rule 8.1

ATR-Kim Eng Equity :
Opportunity Fund, Inc. :

X-----X

ORDER ON PAYMENT OF PENALTY

The records on file with this Commission show that **ATR-KIM ENG EQUITY OPPORTUNITY FUND, INC.** sold 19,130,435.92 shares without prior registration, in violation of SRC Rule 8.1(1)(A).

As a result, the company was ordered to pay a fine of **Seven Hundred Sixty Thousand Pesos (P760,000.00)**, which it paid on March 17, 2008 as shown by Official Receipt No. 0150254 dated March 17, 2008.

The company is admonished to take all appropriate measures to ensure its faithful and timely compliance with SRC Rule 8.1. Any further violation shall subject the company and/or its responsible officers to heavier penalties as may be provided by law.

SO ORDERED.

EDSA, Greenhills, Mandaluyong City, Philippines, March 18, 2008.


JUSTINA F. CALLANGAN
Director

juls/031808