

SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of Application of Centennial Specialty Foods Corporation to Withdraw its Common Stock, \$.0001 par value, from Listing and Registration on the Boston Stock Exchange, Inc. File No. 1-31816

November 22, 2005

On November 4, 2005, Centennial Specialty Foods Corporation, a Delaware corporation ("Issuer"), filed an application with the Securities and Exchange Commission ("Commission"), pursuant to Section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its common stock, \$.0001 par value ("Security"), from listing and registration on the Boston Stock Exchange, Inc. ("BSE").

On November 1, 2004, the Board of Directors ("Board") of the Issuer approved resolutions on November 1, 2005 to withdraw the Security from listing on BSE. The Issuer stated that the following reason factored into the Board's decision to withdraw the Security from BSE: (1) the Issuer was recently delisted from the Nasdaq Stock Market, and as a result, BSE suspended trading in the Security on October 26, 2005; (2) the Issuer does not believe it will be able to comply with BSE's requirement to have an audit committee composed of at least three independent board members; and (3) in order to reduce costs, the Issuer expects to terminate its obligations to file reports with the Commission or otherwise be subjected to the Act through filing of Form 15 with the Commission.

The Issuer stated in its application that it has complied with Rule 12d-2-2(d) under the Act³ by complying with all applicable laws in the State of Delaware, the state in which the

¹ 15 U.S.C. 78l(d).

² 17 CFR 240.12d2-2(d).

³ See id.

Issuer is incorporated, and by providing BSE with the required documents governing the withdrawal of securities from listing and registration on BSE. The Issuer's application relates solely to the withdrawal of the Security from listing on BSE and shall not affect its obligation to be registered under Section 12(b) of the Act.⁴

Any interested person may, on or before December 15, 2005 comment on the facts bearing upon whether the application has been made in accordance with the rules of BSE, and what terms, if any, should be imposed by the Commission for the protection of investors. All comment letters may be submitted by either of the following methods:

Electronic comments:

- Send an e-mail to rule-comments@sec.gov. Please include the File Number 1-31816 or;

Paper comments:

- Send paper comments in triplicate to Jonathan G. Katz, Secretary, Securities and Exchange Commission, 100 F Street, NE, Washington, DC 20549-9303.

All submissions should refer to File Number 1-31816. This file number should be included on the subject line if e-mail is used. To help us process and review your comments more efficiently, please use only one method. The Commission will post all comments on the Commission's Internet Web site (<http://www.sec.gov/rules/delist.shtml>). Comments are also available for public inspection and copying in the Commission's Public Reference Room. All comments received will be posted without change; we do not edit personal identifying

⁴ 15 U.S.C. 781(b).

information from submissions. You should submit only information that you wish to make available publicly.

The Commission, based on the information submitted to it, will issue an order granting the application after the date mentioned above, unless the Commission determines to order a hearing on the matter.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.⁵

Jonathan G. Katz
Secretary

⁵ 17 CFR 200.30-3(a)(1).