

## SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Order Granting the 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

December 21, 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")<sup>1</sup> and Rule 12d2-2(d) thereunder,<sup>2</sup> to withdraw its common stock, \$.0001 par value ("Security"), from listing and registration on the Boston Stock Exchange, Inc. ("BSE"). Notice of such application requesting comments was published in the Federal Register on November 29, 2005.<sup>3</sup> No comments were received. As discussed below, the Commission is granting the application.

On November 1, 2004, the Board of Directors ("Board") of the Issuer approved resolutions to withdraw the Security from listing on BSE. The Issuer stated that the following reasons 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

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<sup>1</sup> 15 U.S.C. 78l(d).

<sup>2</sup> 17 CFR 240.12d2-2(d).

<sup>3</sup> See Securities Exchange Act Release No. 52820 (November 22, 2005), 70 FR 71564.

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 12d2-2(d) under the Act<sup>4</sup> by complying with all applicable laws in the State of Delaware, the state in which the 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(g) of the Act.<sup>5</sup>

The Commission, having considered the facts stated in the application and having due regard for the public interest and protection of investors, orders that the application be, and it hereby is, granted, effective at the opening of business on December 22, 2005.

For the Commission, by the Division of Market Regulation, pursuant to delegated authority.<sup>6</sup>

Jonathan G. Katz  
Secretary

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<sup>4</sup> See supra, note 2.

<sup>5</sup> 15 U.S.C. 781(b).

<sup>6</sup> 17 CFR 200.30-3(a)(1).