

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
April 2, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13427

In the Matter of	:	
	:	
	:	
F&C International, Inc.,	:	ORDER INSTITUTING
The FAPA Insurance Co.,	:	PROCEEDINGS AND NOTICE
Farm Fish, Inc.,	:	OF HEARING PURSUANT TO
FCS Laboratories, Inc.,	:	SECTION 12(j) OF THE
Federal Resources Corp.,	:	SECURITIES EXCHANGE ACT
Filene's Basement Corp. (n/k/a FBC	:	OF 1934
Distribution Corp.), and	:	
Film & Music Entertainment, Inc.,	:	
	:	
Respondents.	:	
	:	

I.

The Securities and Exchange Commission ("Commission") deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 ("Exchange Act") against Respondents F&C International, Inc., The FAPA Insurance Co., Farm Fish, Inc., FCS Laboratories, Inc., Federal Resources Corp., Filene's Basement Corp. (n/k/a FBC Distribution Corp.), and Film & Music Entertainment, Inc.

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. F&C International, Inc. (CIK No. 837429) is an Ohio corporation not in good standing located in Cincinnati, Ohio with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). F&C is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended March 31, 1993. In 1993, F&C filed a Chapter 11 petition in the U.S. Bankruptcy Court for the Southern District of Ohio, and a reorganization plan was confirmed by the Court on March 31, 1994, which called for the transfer of substantially all of F&C's assets and the end of the company's existence on July 2, 1994.

2. The FAPA Insurance Co. (CIK No. 1012867) is a Grand Cayman corporation located in Grand Cayman, Cayman Islands, British West Indies with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). FAPA is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed its Form 20-FR registration statement on April 30, 2006.

3. Farm Fish, Inc. (CIK No. 34551) is an inactive Mississippi corporation located in Jackson, Mississippi with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Farm Fish is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB registration for the period ended December 31, 2002, which reported that the company's assets were liquidated on May 28, 2002.

4. FCS Laboratories, Inc. (CIK No. 719130) is a dissolved Arizona corporation located in Tempe, Arizona with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). FCS is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended June 30, 1997, which reported a net loss of \$247,335 for the prior nine months. As of March 31, 2009, the company's common stock (symbol "FCSI") was quoted on the Pink Sheets, had five market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

5. Federal Resources Corp. (CIK No. 34907) is a Nevada corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Federal is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB for the period ended December 31, 1993, which reported a net loss of over \$1.225 million for the prior twelve months. As of March 31, 2009, the company's common stock (symbol "FDRC") was quoted on the Pink Sheets, had six market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

6. Filene's Basement Corp. (n/k/a FBC Distribution Corp.) (CIK No. 875404) is a Massachusetts corporation located in Wellesley, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Filene's is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended October 30, 1999, which reported a net loss of over \$51 million for the prior thirteen weeks. On August 23, 1999, the company filed a Chapter 11 petition in the U.S. Bankruptcy Court for the District of Massachusetts, which is still pending. In February 2000, Filene's agreed to sell virtually all of its assets. As of March 31, 2009, the company's common stock (symbol "BSMTQ") was quoted on the Pink Sheets, had two market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

7. Film & Music Entertainment, Inc. (CIK No. 1309152) is a Nevada corporation located in Los Angeles, California with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Film & Music is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended September 30, 2005, which reported a net loss of

\$445,718 for the prior nine months. As of March 31, 2009, the company's stock (symbol "FLME") was quoted on the Pink Sheets, had seven market makers, and was eligible for the piggyback exception of Exchange Act Rule 15c2-11(f)(3).

B. DELINQUENT PERIODIC FILINGS

8. As discussed in more detail above, all of the respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

9. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports and Rule 13a-13 requires domestic issuers to file quarterly reports. Rule 13a-16 requires foreign private issuers to furnish quarterly and other reports to the Commission under cover of Form 6-K if they make or are required to make the information public under the laws of the jurisdiction of their domicile or in which they are incorporated or organized; if they file or are required to file information with a stock exchange on which their securities are traded and the information was made public by the exchange; or if they distribute or are required to distribute information to their security holders.

10. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 or 13a-16 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and

place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against them consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not "rule making" within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy
Secretary

Attachment

Appendix 1

Chart of Delinquent Filings *In the Matter of F&C International, Inc., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>F&C International, Inc.</i>					
	<i>10-KSB</i>	06/30/93	09/28/93	Not filed	187
	<i>10-QSB</i>	09/30/93	11/15/93	Not filed	185
	<i>10-QSB</i>	12/31/93	02/14/94	Not filed	182
	<i>10-KSB</i>	06/30/94	09/28/94	Not filed	175
	<i>10-QSB</i>	09/30/94	11/14/94	Not filed	173
	<i>10-QSB</i>	12/31/94	02/14/95	Not filed	170
	<i>10-QSB</i>	03/31/95	05/15/95	Not filed	167
	<i>10-KSB</i>	06/30/95	09/28/95	Not filed	163
	<i>10-QSB</i>	09/30/95	11/14/95	Not filed	161
	<i>10-QSB</i>	12/31/95	02/14/96	Not filed	158
	<i>10-QSB</i>	03/31/96	05/15/96	Not filed	155
	<i>10-KSB</i>	06/30/96	09/30/96	Not filed	151
	<i>10-QSB</i>	09/30/96	11/14/96	Not filed	149
	<i>10-QSB</i>	12/31/96	02/14/97	Not filed	146
	<i>10-QSB</i>	03/31/97	05/15/97	Not filed	143
	<i>10-KSB</i>	06/30/97	09/29/97	Not filed	139
	<i>10-QSB</i>	09/30/97	11/14/97	Not filed	137
	<i>10-QSB</i>	12/31/97	02/17/98	Not filed	134
	<i>10-QSB</i>	03/31/98	05/15/98	Not filed	131
	<i>10-KSB</i>	06/30/98	09/28/98	Not filed	127
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	125
	<i>10-QSB</i>	12/31/98	02/16/99	Not filed	122
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	119
	<i>10-KSB</i>	06/30/99	09/28/99	Not filed	115
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	113
	<i>10-QSB</i>	12/31/99	02/14/00	Not filed	110
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	107
	<i>10-K</i>	06/30/00	09/28/00	Not filed	103
	<i>10-Q</i>	09/30/00	11/14/00	Not filed	101
	<i>10-Q</i>	12/31/00	02/14/01	Not filed	98
	<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
	<i>10-K</i>	06/30/01	09/28/01	Not filed	91
	<i>10-Q</i>	09/30/01	11/14/01	Not filed	89
	<i>10-Q</i>	12/31/01	02/14/02	Not filed	86

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>F&C International, Inc.</i>					
	<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
	<i>10-K</i>	06/30/02	09/30/02	Not filed	79
	<i>10-Q</i>	09/30/02	11/14/02	Not filed	77
	<i>10-Q</i>	12/31/02	02/14/03	Not filed	74
	<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
	<i>10-K</i>	06/30/03	09/29/03	Not filed	67
	<i>10-Q</i>	09/30/03	11/14/03	Not filed	65
	<i>10-Q</i>	12/31/03	02/17/04	Not filed	62
	<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
	<i>10-K</i>	06/30/04	09/28/04	Not filed	55
	<i>10-Q</i>	09/30/04	11/15/04	Not filed	53
	<i>10-Q</i>	12/31/04	02/14/05	Not filed	50
	<i>10-Q</i>	03/31/05	05/16/05	Not filed	47
	<i>10-K</i>	06/30/05	09/28/05	Not filed	43
	<i>10-Q</i>	09/30/05	11/14/05	Not filed	41
	<i>10-Q</i>	12/31/05	02/14/06	Not filed	38
	<i>10-Q</i>	03/31/06	05/15/06	Not filed	35
	<i>10-K</i>	06/30/06	09/28/06	Not filed	31
	<i>10-Q</i>	09/30/06	11/14/06	Not filed	29
	<i>10-Q</i>	12/31/06	02/14/07	Not filed	26
	<i>10-Q</i>	03/31/07	05/15/07	Not filed	23
	<i>10-K</i>	06/30/07	09/28/07	Not filed	19
	<i>10-Q</i>	09/30/07	11/14/07	Not filed	17
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	14
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	11
	<i>10-K</i>	06/30/08	09/29/08	Not filed	7
	<i>10-Q</i>	09/30/08	11/14/08	Not filed	5
	<i>10-Q</i>	12/31/08	02/17/09	Not filed	2

Total Filings Delinquent 62

The FAPA Insurance Co.

<i>20-F</i>	12/31/95	07/01/96	Not filed	153
<i>20-F</i>	12/31/96	06/30/97	Not filed	142
<i>20-F</i>	12/31/97	06/30/98	Not filed	130
<i>20-F</i>	12/31/98	06/30/99	Not filed	118
<i>20-F</i>	12/31/99	06/30/00	Not filed	106
<i>20-F</i>	12/31/00	07/02/01	Not filed	93

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
The FAPA Insurance Co.					
	20-F	12/31/01	07/01/02	Not filed	81
	20-F	12/31/02	06/30/03	Not filed	70
	20-F	12/31/03	06/30/04	Not filed	58
	20-F	12/31/04	06/30/05	Not filed	46
	20-F	12/31/05	06/30/06	Not filed	34
	20-F	12/31/06	07/02/07	Not filed	21
	20-F	12/31/07	06/30/08	Not filed	10
Total Filings Delinquent		13			

Farm Fish, Inc.

10-QSB	03/31/01	05/15/01	Not filed	95
10-QSB	03/31/02	05/15/02	Not filed	83
10-QSB	06/30/02	08/14/02	Not filed	80
10-QSB	09/30/02	11/14/02	Not filed	77
10-QSB	03/31/03	05/15/03	Not filed	71
10-QSB	06/30/03	08/14/03	Not filed	68
10-QSB	09/30/03	11/14/03	Not filed	65
10-KSB	12/31/03	03/30/04	Not filed	61
10-QSB	03/31/04	05/17/04	Not filed	59
10-QSB	06/30/04	08/16/04	Not filed	56
10-QSB	09/30/04	11/15/04	Not filed	53
10-KSB	12/31/04	03/31/05	Not filed	49
10-QSB	03/31/05	05/16/05	Not filed	47
10-QSB	06/30/05	08/15/05	Not filed	44
10-QSB	09/30/05	11/14/05	Not filed	41
10-KSB	12/31/05	03/31/06	Not filed	37
10-QSB	03/31/06	05/15/06	Not filed	35
10-QSB	06/30/06	08/14/06	Not filed	32
10-QSB	09/30/06	11/14/06	Not filed	29
10-KSB	12/31/06	04/02/07	Not filed	24
10-QSB	03/31/07	05/15/07	Not filed	23
10-QSB	06/30/07	08/14/07	Not filed	20
10-QSB	09/30/07	11/14/07	Not filed	17
10-KSB	12/31/07	03/31/08	Not filed	13
10-Q ¹	03/31/08	05/15/08	Not filed	11
10-Q ¹	06/30/08	08/14/08	Not filed	8

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Farm Fish, Inc.	<i>10-Q</i> ¹	09/30/08	11/14/08	Not filed	5
	<i>10-K</i> ¹	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent	28				

FCS Laboratories, Inc.

<i>10-K</i>	09/30/97	12/29/97	Not filed	136
<i>10-Q</i>	12/31/97	02/17/98	Not filed	134
<i>10-Q</i>	03/31/98	05/15/98	Not filed	131
<i>10-Q</i>	06/30/98	08/14/98	Not filed	128
<i>10-K</i>	09/30/98	12/29/98	Not filed	124
<i>10-Q</i>	12/31/98	02/16/99	Not filed	122
<i>10-Q</i>	03/31/99	05/17/99	Not filed	119
<i>10-Q</i>	06/30/99	08/16/99	Not filed	116
<i>10-K</i>	09/30/99	12/29/99	Not filed	112
<i>10-Q</i>	12/31/99	02/14/00	Not filed	110
<i>10-Q</i>	03/31/00	05/15/00	Not filed	107
<i>10-Q</i>	06/30/00	08/14/00	Not filed	104
<i>10-K</i>	09/30/00	12/29/00	Not filed	100
<i>10-Q</i>	12/31/00	02/14/01	Not filed	98
<i>10-Q</i>	03/31/01	05/15/01	Not filed	95
<i>10-Q</i>	06/30/01	08/14/01	Not filed	92
<i>10-K</i>	09/30/01	12/31/01	Not filed	88
<i>10-Q</i>	12/31/01	02/14/02	Not filed	86
<i>10-Q</i>	03/31/02	05/15/02	Not filed	83
<i>10-Q</i>	06/30/02	08/14/02	Not filed	80
<i>10-K</i>	09/30/02	12/30/02	Not filed	76
<i>10-Q</i>	12/31/02	02/14/03	Not filed	74
<i>10-Q</i>	03/31/03	05/15/03	Not filed	71
<i>10-Q</i>	06/30/03	08/14/03	Not filed	68
<i>10-K</i>	09/30/03	12/29/03	Not filed	64
<i>10-Q</i>	12/31/03	02/17/04	Not filed	62
<i>10-Q</i>	03/31/04	05/17/04	Not filed	59
<i>10-Q</i>	06/30/04	08/16/04	Not filed	56
<i>10-K</i>	09/30/04	12/29/04	Not filed	52
<i>10-Q</i>	12/31/04	02/14/05	Not filed	50

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
FCS Laboratories, Inc.					
	10-Q	03/31/05	05/16/05	Not filed	47
	10-Q	06/30/05	08/15/05	Not filed	44
	10-K	09/30/05	12/29/05	Not filed	40
	10-Q	12/31/05	02/14/06	Not filed	38
	10-Q	03/31/06	05/15/06	Not filed	35
	10-Q	06/30/06	08/14/06	Not filed	32
	10-K	09/30/06	12/29/06	Not filed	28
	10-Q	12/31/06	02/14/07	Not filed	26
	10-Q	03/31/07	05/15/07	Not filed	23
	10-Q	06/30/07	08/14/07	Not filed	20
	10-K	09/30/07	12/29/07	Not filed	16
	10-Q	12/31/07	02/14/08	Not filed	14
	10-Q	03/31/08	05/15/08	Not filed	11
	10-Q	06/30/08	08/14/08	Not filed	8
	10-K	09/30/08	12/29/08	Not filed	4
	10-Q	12/31/08	02/17/09	Not filed	2
Total Filings Delinquent					46

Federal Resources Corp.

10-QSB	03/31/94	05/16/94	Not filed	179
10-QSB	06/30/94	08/15/94	Not filed	176
10-QSB	09/30/94	11/14/94	Not filed	173
10-KSB	12/31/94	03/31/95	Not filed	169
10-QSB	03/31/95	05/15/95	Not filed	167
10-QSB	06/30/95	08/14/95	Not filed	164
10-QSB	09/30/95	11/14/95	Not filed	161
10-KSB	12/31/95	04/01/96	Not filed	156
10-QSB	03/31/96	05/15/96	Not filed	155
10-QSB	06/30/96	08/14/96	Not filed	152
10-QSB	09/30/96	11/14/96	Not filed	149
10-KSB	12/31/96	03/31/97	Not filed	145
10-QSB	03/31/97	05/15/97	Not filed	143
10-QSB	06/30/97	08/14/97	Not filed	140
10-QSB	09/30/97	11/14/97	Not filed	137
10-KSB	12/31/97	03/31/98	Not filed	133
10-QSB	03/31/98	05/15/98	Not filed	131

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Federal Resources Corp.	<i>10-QSB</i>	06/30/98	08/14/98	Not filed	128
	<i>10-QSB</i>	09/30/98	11/16/98	Not filed	125
	<i>10-KSB</i>	12/31/98	03/31/99	Not filed	121
	<i>10-QSB</i>	03/31/99	05/17/99	Not filed	119
	<i>10-QSB</i>	06/30/99	08/16/99	Not filed	116
	<i>10-QSB</i>	09/30/99	11/15/99	Not filed	113
	<i>10-KSB</i>	12/31/99	03/30/00	Not filed	109
	<i>10-QSB</i>	03/31/00	05/15/00	Not filed	107
	<i>10-QSB</i>	06/30/00	08/14/00	Not filed	104
	<i>10-QSB</i>	09/30/00	11/14/00	Not filed	101
	<i>10-KSB</i>	12/31/00	04/02/01	Not filed	96
	<i>10-QSB</i>	03/31/01	05/15/01	Not filed	95
	<i>10-QSB</i>	06/30/01	08/14/01	Not filed	92
	<i>10-QSB</i>	09/30/01	11/14/01	Not filed	89
	<i>10-KSB</i>	12/31/01	04/01/02	Not filed	84
	<i>10-QSB</i>	03/31/02	05/15/02	Not filed	83
	<i>10-QSB</i>	06/30/02	08/14/02	Not filed	80
	<i>10-QSB</i>	09/30/02	11/14/02	Not filed	77
	<i>10-KSB</i>	12/31/02	03/31/03	Not filed	73
	<i>10-QSB</i>	03/31/03	05/15/03	Not filed	71
	<i>10-QSB</i>	06/30/03	08/14/03	Not filed	68
	<i>10-QSB</i>	09/30/03	11/14/03	Not filed	65
	<i>10-KSB</i>	12/31/03	03/30/04	Not filed	61
	<i>10-QSB</i>	03/31/04	05/17/04	Not filed	59
	<i>10-QSB</i>	06/30/04	08/16/04	Not filed	56
	<i>10-QSB</i>	09/30/04	11/15/04	Not filed	53
	<i>10-KSB</i>	12/31/04	03/31/05	Not filed	49
	<i>10-QSB</i>	03/31/05	05/16/05	Not filed	47
	<i>10-QSB</i>	06/30/05	08/15/05	Not filed	44
	<i>10-QSB</i>	09/30/05	11/14/05	Not filed	41
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	37
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	35
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	32
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	29
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	24
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	23
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	20
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	17
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	13

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Federal Resources Corp.					
	10-Q ¹	03/31/08	05/15/08	Not filed	11
	10-Q ¹	06/30/08	08/14/08	Not filed	8
	10-Q ¹	09/30/08	11/14/08	Not filed	5
	10-K ¹	12/31/08	03/31/09	Not filed	1

Total Filings Delinquent 60

**Filene's Basement Corp.
(n/k/a FBC Distribution Corp.)**

10-K	01/29/00	04/28/00	Not filed	108
10-Q	04/29/00	06/13/00	Not filed	106
10-Q	07/29/00	09/12/00	Not filed	103
10-Q	10/28/00	12/12/00	Not filed	100
10-K	01/27/01	04/27/01	Not filed	96
10-Q	04/28/01	06/12/01	Not filed	94
10-Q	07/28/01	09/11/01	Not filed	91
10-Q	10/27/01	12/11/01	Not filed	88
10-K	01/26/02	04/26/02	Not filed	84
10-Q	04/27/02	06/11/02	Not filed	82
10-Q	07/27/02	09/10/02	Not filed	79
10-Q	10/26/02	12/10/02	Not filed	76
10-K	01/25/03	04/25/03	Not filed	72
10-Q	04/26/03	06/10/03	Not filed	70
10-Q	07/26/03	09/09/03	Not filed	67
10-Q	10/25/03	12/09/03	Not filed	64
10-K	01/24/04	04/23/04	Not filed	60
10-Q	04/24/04	06/08/04	Not filed	58
10-Q	07/24/04	09/07/04	Not filed	55
10-Q	10/23/04	12/07/04	Not filed	52
10-K	01/22/05	04/22/05	Not filed	48
10-Q	04/23/05	06/07/05	Not filed	46
10-Q	07/23/05	09/06/05	Not filed	43
10-Q	10/22/05	12/06/05	Not filed	40
10-K	01/21/06	04/21/06	Not filed	36
10-Q	04/22/06	06/06/06	Not filed	34
10-Q	07/22/06	09/05/06	Not filed	31
10-Q	10/21/06	12/05/06	Not filed	28
10-K	01/20/07	04/20/07	Not filed	24

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Filene's Basement Corp. (n/k/a FBC Distribution Corp.)</i>					
	<i>10-Q</i>	04/21/07	06/05/07	Not filed	22
	<i>10-Q</i>	07/21/07	09/04/07	Not filed	19
	<i>10-Q</i>	10/20/07	12/04/07	Not filed	16
	<i>10-K</i>	01/19/08	04/18/08	Not filed	12
	<i>10-Q</i>	04/19/08	06/03/08	Not filed	10
	<i>10-Q</i>	07/19/08	09/02/08	Not filed	7
	<i>10-Q</i>	10/18/08	12/02/08	Not filed	4
Total Filings Delinquent		36			
<i>Film & Music Entertainment, Inc.</i>					
	<i>10-KSB</i>	12/31/05	03/31/06	Not filed	37
	<i>10-QSB</i>	03/31/06	05/15/06	Not filed	35
	<i>10-QSB</i>	06/30/06	08/14/06	Not filed	32
	<i>10-QSB</i>	09/30/06	11/14/06	Not filed	29
	<i>10-KSB</i>	12/31/06	04/02/07	Not filed	24
	<i>10-QSB</i>	03/31/07	05/15/07	Not filed	23
	<i>10-QSB</i>	06/30/07	08/14/07	Not filed	20
	<i>10-QSB</i>	09/30/07	11/14/07	Not filed	17
	<i>10-KSB</i>	12/31/07	03/31/08	Not filed	13
	<i>10-Q¹</i>	03/31/08	05/15/08	Not filed	11
	<i>10-Q¹</i>	06/30/08	08/14/08	Not filed	8
	<i>10-Q¹</i>	09/30/08	11/14/08	Not filed	5
	<i>10-K¹</i>	12/31/08	03/31/09	Not filed	1
Total Filings Delinquent		12			

¹Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, are in the process of being removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal is taking effect over a transition period that will conclude on March 15, 2009, so by that date, all reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB will be required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) will have the option of using new, scaled disclosure requirements that Regulation S-K now includes.