

No. SEC/Enforcement/605/2007/841
December 23, 2010

By Registered with A/D

Mr. A. Ahmed Yusuf, Director
Mr. Mahtab Uddin Ahmed, Director
Mr. Mahboob Hussain, Director
Alpha Tobacco Mfg. Ltd.
Jatiya Scout Bhaban (9-10th Floor)
70/1, Purana Paltan Line, Kakrail
Dhaka- 1000

Sub: Disposal of review petition against Penal Orders in connection with auditor's qualifications on the audited financial statements of Alpha Tobacco Mfg. Ltd. for the year ended on September 30, 2006 & September 30, 2008.

This refers to your letter no: ATMC/ADMN/10/439 dated November 29, 2010 submitted in connection with the Commission's penalty order nos. GmBim/Gb#dvm#g>U/685/2008/497 to GmBim/Gb#dvm#g>U/685/2008/499 all dated July 08, 2009 and Orders No. GmBim/Gb#dvm#g>U/605/2007/152 to GmBim/Gb#dvm#g>U/605/2007/154 all dated January 26, 2010 regarding the above.

The Commission has accepted your token fine and considered your request as review petition under section 26 of the Securities and Exchange Ordinance, 1969, and given the following decision:

“mfvg mwiek wePbv ceK Avjdv tUve`v#Kv g'vbd`vKPwis tKv#vbx wjg#UW Gi wZbRb cwiPvj#Ki Dci ah`KZ 2006 mv#ji wbiw#Z Aw\_K ciZte`b msµvš AvZii³ Rrigvbi A_ (ciZi`b 10,000/- UvKv K#i) Ges 2008 mv#ji wbiw#Z Aw\_K ciZte`b msµvš Kiv Rrigvbi KZ A_ (ciZi`b 10,000/- UvKv K#i) I D<sup>3</sup> eQ#i i Rb` Kiv AvZii³ Rrigvbi A_ (ciZi`b 10,000/- UvKv K#i) gIK#di wmvš mfvg MnxZ nq | GQvov Kigkb KZK G msµvš `wLjKZ mwUld#KU tKm bs 65/10 cZ`vni#i i wmvš mfvg MnxZ nq | ”

For Securities and Exchange Commission

(Mohammad Abul Hasan)
Deputy Director (Enforcement)

Copy for necessary action

Director (Law), SEC (with copy of minutes)

Copy for information:

Director (MIS) SEC

Director (CFD), SEC

Chairman's Office, SEC