

No. SEC/Enforcement/605/2007/608
July 26, 2010

By Registered with A/D

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

**Sub: Disposal of review petition against Penal Order: In connection with
Commission's
observations on the audited financial statements for the year ended on September 30,
2008.**

This refers to your letter no. ATMC /SEC/10/38 dated February 04, 2010 and the Commission's penalty Orders no. GmBim/Gb+dvm#g\U/605/2007/152, GmBim/Gb+dvm#g\U/605/2007/153 & GmBim/Gb+dvm#g\U/605/2007/154 all dated January 26, 2010, regarding the above subject.

The Commission has considered your request as review petition under section 26 of the Securities and Exchange Ordinance, 1969, and rejected the review petition against penalty Order nos. GmBim/Gb+dvm#g\U/605/2007/152, GmBim/Gb+dvm#g\U/605/2007/153 & GmBim/Gb+dvm#g\U/605/2007/154 all dated January 26, 2010 and decided to uphold its earlier decision for penalty imposed vide Commission's aforesaid penalty orders upon Mr. A. Ahmed Yusuf, Mr. Mahtab Uddin Ahmed and Mr. Mahboob Hussain, all directors of Alpha Tobacco Mfg. Ltd.

For Securities and Exchange Commission

(Mohammad Abul Hasan)
Deputy Director (Enforcement)

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Director (CFD), SEC
Director (Law), SEC
Chairman's Office, SEC