



Attn: Trading and Market Making/Legal and Compliance/Operations/Systems
UNIFORM PRACTICE ADVISORY (UPC # 067-2006) December 22, 2006

ASAT Holdings Limited – American Depositary Receipts (NNM:ASTT)

Concurrent with a 1-3 Reverse Stock Split of ASAT Holdings Limited ADRs, the outstanding ADR has undergone a ratio change from 1 ADR representing 5 ordinary shares (1:5) to 1 ADR representing 15 ordinary shares (1:15).

The reverse split and ratio change are effective on 12/26/2006, and should result in a price adjustment to ASTT.

Questions regarding the split and ratio change should be directed to the Agent: The Bank of New York.

Questions regarding this notice should be directed to: Corporate Data Operations, 203.375.9609.

Tara Petta
Director