



**Attn: Trading and Market Making/Legal and Compliance/Operations/Systems**

**UNIFORM PRACTICE ADVISORY (UPC # 079-2004) July 14, 2004**

**WHEN, AS AND IF ISSUED SETTLEMENT DATES**

**ISSUE**

**SETTLEMENT DATE**

Safeguard Health Enterprises, Inc.  
(OTC: SFGHV)  
- Common Stock

Tuesday, July 20, 2004

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**Atlantic Caspian Resources Plc – American Depositary Receipts (OTC: ALCRY)**

Concurrent with a 1-10,000 reverse stock split of the ordinary shares of Atlantic Caspian Resources Plc, the outstanding ADRs (ALCRY) have undergone a ratio change from 1 ADR representing 10 ordinary shares (1:10) to 1000 ADRs representing 1 ordinary share (1000:1).

The ratio change was effective July 9, 2004 and should not have resulted in a price adjustment to ALCRY.

Questions regarding the split of the ordinary shares should be directed to the Agent: Bank of New York.

Questions regarding this notice should be directed to: Market Integrity Department, (203) 375-9609.

Tara Petta  
Associate Director