

Attn: Manager P&S Dept./Traders/Cashier/Manager Reorganization/Manager Dividends
UNIFORM PRACTICE ADVISORY (UPC # 079-2001) September 7, 2001

Delta Financial Corporation – 9½% Sr. Unsecured Notes due Aug. 1, 2004 (FIPS:DFC.GA)

Delta Financial Corporation – 9½% Sr. Secured Notes due Aug. 1, 2004 (FIPS:DFC.GB)

Notice has been received that the above notes did not pay their interest due August 1, 2001.

The previously due DFC.GA interest was paid on August 30, 2001 to record holders of July 15, 2001 in the amount of \$47.50 per \$1,000 p.a.

The previously due DFC.GB interest was paid on August 31, 2001 to record holders of August 30, 2001 in the amount of \$47.876 per \$1000 p.a. (\$47.50 interest due 8/1/01 and \$0.376 interest on interest from 8/1-8/31/01).

Both payments will be quoted *ex-interest* on September 10, 2001.

Members are advised that the above notes should continue to be dealt in "flat".

## Imperial Sugar Company - Common Stock (OTCBB:IPRLQ)

Notice has been received that the above Company's Plan of Reorganization (Plan) filed under Chapter XI of the Federal Bankruptcy Code, became effective on August 29, 2001. Pursuant to the Plan, holders of record on August 29, 2001 will receive a distribution of approximately .0062 shares of new common stock and .0343 shares of new warrants per share. Fractions will be rounded up and down.

Considering the foregoing, deliveries in the above security effected after the record date of August 29, 2001, should have been evidenced by due-bills representing the distribution of both the new common stock and the warrants.

Members are advised that the terms of the warrants are yet to be determined and it is not expected that any distribution of warrants will occur in the near future. Payment of the new common stock is expected to be made prior to the warrants.

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

Dorothy L. Kennedy Director