



Attn: Manager P&S Dept./Traders/Cashier/Manager Reorganization/Manager Dividends
UNIFORM PRACTICE ADVISORY (UPC # 065-2002) May 15, 2002
WHEN, AS AND IF ISSUED SETTLEMENT DATES

ISSUE

SETTLEMENT DATE

AQ Corp. (OTC:AQRRV)
- Common Stock

Tuesday, May 21, 2002

IBA Ltd. (OTC:IBBFV)
- Common Stock

Tuesday, May 21, 2002

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

Dorothy L. Kennedy
Director