



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

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