



Attn: Trading & Market Making/Legal & Compliance/Operations/Systems

UNIFORM PRACTICE ADVISORY (UPC # 036-2006) July 13, 2006

Fortune Natural Resources Corporation – Common Stock (OTC: FPXA)

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 April 21, 2006.

Under the Plan, holders of record April 21, 2006, will receive a pro rata share of nontransferable interest in a liquidating trust. Distributions **MAY** be made to such shareholders through the liquidating trust ***only after all creditors have been paid in full.***

Since surrender of the OLD certificates/notes is not required and are cancelled as of the effective date, trades executed through the July 13, 2006, should be settled with the right to receive the future distribution(s) from the liquidating trust, if any. As such, the security is ex-distribution July 14, 2006.

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

Tara Petta
Director