



Attn: Manager P&S Dept./Traders/Cashier/Manager Reorganization/Manager Dividends
UNIFORM PRACTICE ADVISORY (UPC # 098-2002) July 2, 2002

Bridgestone Corporation – American Depositary Receipts (OTC:BRDCY)

Dai Nippon Prtg Ltd. Japan – American Depositary Receipts (OTC:DNPCY)

Banyu Pharmaceutical, Ltd. – American Depositary Receipts (OTC:BNYUY)

Aeon Company, Ltd. – American Depositary Receipts (OTC:AONNY)

Kao Corporation – American Depositary Receipts (OTC:KAOCY)

Omron Corporation – American Depositary Receipts (OTC:OMTEY)

Sharp Corporation – American Depositary Receipts (OTC:SHCAY)

The above referenced American Depositary Receipts will each effect a forward stock split and a concurrent ADR ratio change. The payment of the additional shares will be made on July 15, 2002, to holders of record July 12, 2002, and will be quoted “ex” on July 16, 2002. Specific split factors and ratio changes are listed below for each ADR.

<u>Symbol</u>	<u>Split Factor</u>	<u>Old Ratio</u>	<u>New Ratio</u>
BRDCY	5-1	1:10	1:2
DNPCY	5-1	1:10	1:2
BNYUY	10-1	1:20	1:2
AONNY	10-1	1:10	1:1
KAOCY	10-1	1:10	1:1
OMTEY	10-1	1:10	1:1
SHCAY	10-1	1:10	1:1

The forward splits and the ratio changes will be effective in the over-the-counter market (OTC) on July 16, 2002. It is expected that these actions will result in a price adjustment in each ADR.

For further information concerning the ratio changes, please contact the Agent: The Bank of New York.

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

Dorothy L. Kennedy
Director