



Attn: Trading and Market Making/Legal and Compliance/Operations/Systems
UNIFORM PRACTICE ADVISORY (UPC # 130-2004) December 8, 2004

Foreland Corporation – Common Stock (OTC:FORLQ)

Notice has been received that the above Company's Second Amended Plan of Reorganization (Plan) filed under Chapter XI of the Federal Bankruptcy Code, became effective on December 6, 2004. Pursuant to the Plan, holders of the above referenced securities will **not** receive any distributions of property on account of their interests.

Members are reminded of their obligations under NASD Conduct Rule 2310 if they continue to engage in transactions in the above security after the effective date.

Members are further advised that deliveries in settlement of contracts in the **OLD** securities, which were executed prior to the announcement that the securities had been deemed worthless, shall be evidenced by either a) the **OLD** security; or b) a *Letter of Indemnity* which shall grant the purchaser any rights and privileges which might accrue to the holders of the physical securities. Such deliveries shall operate to close-out the contract and shall be settled at the existing contract price pursuant to Uniform Practice Code Rule 11530.

Odfjell ASA – American Depositary (OTC:ODJLY)

Concurrent with a 2-1 Forward Stock Split of the ordinary shares of Odfjell ASA, the outstanding ADR (ODJLY) has undergone a ratio change from 1 ADR representing 1 ordinary (1:1) to 1 ADR representing 2 ordinary share (1:2).

The ratio change will be effective December 9, 2004 and should result in a price adjustment to ODJLY.

Questions regarding the split of the ordinary shares should be directed to the Agent: Citigroup.

Questions regarding this notice should be directed to: Market Integrity Department, 203.375.9609.

Tara Petta
Associate Director