



**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**

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<b><u>ISSUE</u></b>	<b><u>SETTLEMENT DATE</u></b>
<b>AQ Corp. (OTC:AQRRV)</b> - Common Stock	Tuesday, May 21, 2002
<b>IBA Ltd. (OTC:IBBFV)</b> - 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