



Attn: Trading and Market Making/Legal and Compliance/Operations/Systems
UNIFORM PRACTICE ADVISORY (UPC # 143-2004) December 30, 2004

Re-denomination of Turkish Lira

Due to the re-denomination of the Turkish Lira the following ADR to Ordinary share ratios will change:

Symbol	Name	Current Ratio	New Ratio
HOSZY	Haci Omer Sabanci Holdings SA 144A ADR	1:250	4:1
HOSXF	Haci Omer Sabanci Holdings SA Reg S ADR	1:250	4:1
YAZIY	Yazicilar Otomotiv Ve Gida Yatirim Ve Pazarlama 144A GDR	1:100	10:1
YAZCF	Yazicilar Otomotiv Ve Gida Yatirim Ve Pazarlama Reg S GDR	1:100	10:1
ESYTY	Efes Sinai Yatirim Holdings AS 144A GDR	1:2000	1:2
EZYVF	Efes Sinai Yatirim Holdings AS Reg S GDR	1:2000	1:2

These ratio changes will be effective as of January 3, 2005 and should not result in a price adjustment to the above ADR programs.

Questions regarding these ratio changes 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

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