

Attn: Manager P&S Dept./Traders/Cashier/Manager Reorganization/Manager Dividends

UNIFORM PRACTICE ADVISORY (UPC # 034-2002) March 15, 2002

WHEN, AS AND IF ISSUED SETTLEMENT DATES

<u>ISSUE</u> <u>SETTLEMENT DATE</u>

Southern Pacific Petroleum N.L. (NASDAQ:SPPTV)

- American Depositary Shares

Thursday, March 21, 2002

Tokio Marine & Fire Insurance Co., Ltd. - American Depositary Receipts (NASDAQ:TKIOY)

Pursuant to a share exchange offer, The Tokio Marine & Fire Insurance Co., Ltd. (Tokio) will reorganize as a holding company named Millea Holdings, Inc. (Millea) and acquire The Nichido Fire & Marine Insurance Co., Ltd. For every 1000 Tokio ordinary shares, holders will receive 1 new Millea share. As a result of this transaction, the ADR ratio will change from 1 ADR representing 5 ordinary shares (1:5) to 1 ADR representing 5/1000 of an ordinary share (1:0.005). It is expected that these actions will not result in a price adjustment to the reorganized Millea ADRs.

Members are advised that The Nasdaq Stock Market, Inc. (Nasdaq) expects to halt trading and quotation in Tokio Marine & Fire Insurance Co., Ltd. ADRs (TKIOY) at the close of business on March 22, 2002, in conjunction with the halt of the company's ordinary shares on the Tokyo Stock Exchange. *The shares of Millea in Tokyo and the associated newly reorganized ADRs will resume trading and quotation at the open of business on April 2, 2002.* The new Millea ADRs will be quoted on Nasdaq under the symbol MLEA with a ratio of 1:0.005.

For further information concerning the ratio change, please contact the Agent: Citibank.

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

Dorothy L. Kennedy Director