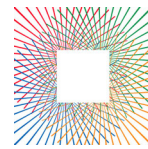


July 23, 2007



The **BANK**
of **NEW YORK**

SECURITIES SERVICING
DEPOSITARY RECEIPTS

Books Closed / Open Announcement

ATTENTION: International Research, Sales, Trading and Operations Staff

Essilor International

Country: France
Symbol: ESLOY
CUSIP Number: 297284200
Exchange: OTC
Ratio: 2 ADR : 1 Ordinary Shares

Books Closed: **Books Open:** 7/27/2007

Transaction	Status	Reason(s)
Issuance	Open	Books Re-opened
Cancellation		

To learn more about ADRs and issuer programs, please call our marketing desks:

New York

Jason L. Paltrowitz
Vice President
jpaltrowitz@bankofny.com
Tel: 212 815 2077

London

Mark Lewis
Vice President
marlewis@bankofny.com
Tel: 44 207 964 6089

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