

July 17, 2007



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

**A SECURITIES SERVICING
DEPOSITARY RECEIPTS**

Corporate Action

ATTENTION: International Research, Sales, Trading and Operations Staff

Stock Split and Par Value Change

Name:	Essilor International
Country:	France
Symbol:	ESLOY
CUSIP Number:	297284200
Exchange:	OTC
Ratio:	2 ADRs : 1 ORD

The Bank of New York, as Depositary, has been advised that the shares of Essilor International ("Essilor") have split on a 2 for 1 basis.

As the result of the share split, holders of Essilor American Depositary Shares ("ADSs") will receive one additional ADS for each ADS held as of the ADR Record Date of July 20, 2007. The ADR Payable Date for the 100% stock distribution will be July 23, 2007.

In addition, in conjunction with the share split, the par value of the shares underlying the Essilor ADSs will change to EUR 0.18 from EUR 0.35.

The CUSIP will remain the same, systems will be changed and the certificates will be overstamped to reflect the new par value. Certificates already held by registered holders will not be called in but will assume the new par value. No action will be necessary on the part of ADR holders.

Please be further advised that our books have been closed for issuances and ORD applies as of July 16, 2007. In addition, because of the due bill period, those books will continue to be closed and will reopen on July 27, 2007. Beginning July 23rd - there will be a change to a SOFT closed to allow issuances via DWAC.

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