

May 20, 2014

To: All concerned parties

Company Name: Taiheiyō Cement Corporation
Name of Representative: Shuji Fukuda
President and Representative Director
(Code: 5233, First Section of Tokyo Stock Exchange,
Fukuoka Stock Exchange)
Contact: Seiichi Araki, General Manager of General
Affairs Department
(Tel: 03-5531-7334 (Int'l: +81-3-5531-7334))

Notice of Change of Certified Public Accountant

Taiheiyō Cement Corporation (“the Company”), in regard to the change of its certified public accountant responsible for audit certification as provided in Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act, resolved at the meeting of its Board of Directors held on May 20, 2014, to submit a proposal on the “Election of Accounting Auditor” to the 16th Ordinary General Meeting of Stockholders to be held on June 27, 2014.

The Board of Corporate Auditors has given its approval regarding this change of Accounting Auditor.

1. Expected date of change

June 27, 2014 (Expected date of the 16th Ordinary General Meeting of Stockholders)

2. Overview of incoming and outgoing certified public accountants

(1) Overview of incoming certified public accountant

1) Name	KPMG AZSA LLC
2) Location	AZSA Center Building, 1-2 Tsukudo-cho, Shinjuku-ku, Tokyo
3) Names of Engagement Partners (Tentative)	Shozo Tokuda, Yoshihide Takehisa
4) Registration status under the registration system of audit firms for listed companies of The Japanese Institute of Certified Public Accountants	Registered

(2) Overview of outgoing certified public accountant

1) Name	Ernst & Young ShinNihon LLC
2) Location	Hibiya Kokusai Building, 2-2-3 Uchisaiwai-cho, Chiyoda-ku, Tokyo
3) Names of Engagement Partners	Toshihito Aoki, Kazuhiro Suzuki, Kenichi Ishida

3. Most recent date of appointment of outgoing certified public accountant

June 27, 2013

4. Opinions on audit reports and other documents prepared by the outgoing certified public accountant in the past three years

Not applicable.

5. Reason and background for change

The Accounting Auditor of the Company, Ernst & Young ShinNihon LLC, will retire upon expiration of its term of office at the close of the 16th Ordinary General Meeting of Stockholders to be held on June 27, 2014. Accordingly, KPMG AZSA LLC will be elected to serve as the Company's Accounting Auditor.

6. Opinions of the outgoing certified public accountant concerning the statements in audit reports and other documents regarding the reason and background described in 5. above

The Company received a reply stating that there is no particular opinion.

End