

Table 2-5

Information on Replacement of CPAs (2)

1. Information regarding the former CPAs

Date of replacement			
Reason for replacement and explanation			
Describe whether the Company terminated or the CPAs terminated or did not accept the engagement	Parties	CPAs	The Company
	Circumstances		
	Terminated the engagement		
	No longer accepted (discontinued) the engagement		
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons			
Disagreement with the Company?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Audit scope or steps
			Other
	No		
	Specify details		

<p>Other disclosures</p> <p>(Any matters required to be disclosed under sub-items d to g of Article 10.6.A)</p>	
---	--

2. Information Regarding the Successor CPAs

Name of accounting firm	
Names of CPAs	
Date of engagement	
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the former CPAs	

3. The reply letter from the former CPA regarding the Company's disclosures regarding the matters under Article 10.6.A and 10.6.B(c) of the Regulations.