

**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  |      |                                    |
|   | Circumstances                                    | CPAs | The Company                        |
|   | 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.