

# **NEWS RELEASE**

**SHOWA DENKO K.K.**

*13-9, Shiba Daimon 1-chome  
Minato-ku, Tokyo 105-8518*

February 9, 2009

## **SDK to Make Changes in Accounting Auditors**

Showa Denko K.K. (SDK) decided at its board meeting today not to reappoint The Fuji Accounting Office as accounting auditor, subject to approval by the ordinary general meeting of shareholders scheduled for March 27, 2009. The Board of Auditors has already given its consent to this plan.

The Fuji Accounting Office, located at Section 633, Shin Tokyo Building, 3-1, Marunouchi 3-chome, Chiyoda-ku, Tokyo, has so far audited SDK's financial statements jointly with KPMG AZSA & Co. The term of office for The Fuji Accounting Office is due to expire at the close of the ordinary general meeting of shareholders on March 27.

SDK has decided to have KPMG AZSA exclusively serve as accounting auditor to increase auditing efficiency. KPMG AZSA is located at AZSA Center Building, 1-2, Tsukudo-cho, Shinjuku-ku, Tokyo.

For further information, contact:  
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