

December 25, 2015

To All Persons Concerned

Name of Public Listed Company: SHINKAWA LTD.
President and CEO, Representative Director: Takashi Nagano
(Company Code of Tokyo Stock Exchange 1st Section: 6274)
Contact Person-in-Charge: Takuya Mori, Director Chief Financial Officer
(Phone: +81-42-560-4848)

Notice of Change of Certified Public Accountant

SHINKAWA LTD. (the “Company”) hereby announces that the Company expects the change of its certified public accountant responsible for audit certification in accordance with Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act.

1. Expected date of change
January 4, 2016

2. Contents of Name Change

The Company's accounting auditor ARK & Co. will be merged with MEIJI AUDIT CORPORATION on January 4, 2016, and change its name to ARK MEIJI AUDIT & Co. on that date. ARK & Co. will be dissolved and MEIJI AUDIT CORPORATION will continue operation under the new name. Accordingly, the Company's certified public accountant responsible for audit certification will be ARK MEIJI AUDIT & Co.

3. Overview of surviving audit firm

1) Name	ARK MEIJI AUDIT & Co.
2) Location	(Principal Office) 2-1-21 Nihonbashi, Chuo-ku, Tokyo, Japan (Secondary Office) 1-23-3 Nishi-Shinjuku, Shinjuku-ku, Tokyo, Japan
3) CEO	Akihiko Miura
4) Registration status under the registration system of audit firms for listed companies of The Japanese Institute of Certified Public Accountants	Registered

4. Overview of dissolved audit firm

1) Name	ARK & Co.
2) Location	1-23-3 Nishi-Shinjuku, Shinjuku-ku, Tokyo, Japan
3) CEO	Akihiko Miura
4) Registration status under the registration system of audit firms for listed companies of The Japanese Institute of Certified Public Accountants	Registered