

**Special Circumstances Explanation (General)**

1	GARY NICHOLAS WHITEHEAD	FINANCIAL DIRECTOR	AKÇANSA CEMENT INDUSTRY AND COMMERCE CORPORATION	03.03.2011 15:56:54
2	HAYRULLAH HAKAN GÜRDAL	GENERAL DIRECTOR	AKÇANSA CEMENT INDUSTRY AND COMMERCE CORPORATION	03.03.2011 15:58:30

Address of the partnership	:	Kozyatağı Mah. Kaya Sultan Sok. Hüseyin Bağdatlıoğlu İş Merkezi No:81 Kat:5-8 Bostancı Kadıköy/İSTANBUL
Telephone and fax numbers	:	0216 571 30 00-0216 571 30 31
Telephone and fax numbers of the Investor/ Shareholder Relations Unit of the partnership	:	0216 571 30 00-0216 571 30 31
Is the explanation a postponed explanation?	:	No
Summarized Information	:	APPOINTMENT OF INDEPENDENT EXTERNAL AUDITOR

**EXPLANATION:**

At the meeting of the Board of Directors conducted today, according to the regulations and communiqué of SPK regarding "Independent Auditing", in accordance with the proposal of the auditing committee of our Company, DRT Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik A.Ş. was chosen to be independent auditing organization for our Company for the period of one year (2011) and presented for the approval of the General Assembly.

We declare that our explanations above are appropriate to the Essentials provided in the Capital Markets Committee's communiqué Series: VIII, No: 54, that they completely reflect the information we received on the subject(s), that the information is appropriate to our records and our documents, that all efforts have been made to obtain complete and correct information about the subject and that we are responsible for this declaration.