

## 3.7 Status of Personnel Responsible for the Company's Financial and Business Operation

**3.7.1 Resignation or Dismissal of Personnel Responsible for the Company's Financial and Business Operation during the 2012 Calendar Year and as of the Date of this Annual Report:** None.

**3.7.2 Certification Details of Employees Whose Jobs are Related to the Release of the Company's Financial Information**

Certification	Number of Employees	
	Internal Audit	Finance
Certified Public Accountants (CPA)	2	21
U.S. Certified Public Accountants (U.S. CPA)	2	10
Certified Internal Auditor (CIA)	9	6
Chartered Financial Analyst (CFA)	0	2
Certified Management Accountant (CMA)	0	2
Financial Risk Manager (FRM)	0	1
Certificate in Financial Management (CFM)	0	1
Certification in Control Self-Assessment (CCSA)	3	0
Certified Information Systems Auditor (CISA)	3	0
BS7799/ISO 27001 Lead Auditor	1	0

## 3.8 Information Regarding TSMC's Independent Auditor

### 3.8.1 Audit Fees

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Audit Fee	Non-audit Fee					Whether the CPA's Audit Period Covers an Entire Fiscal Year			Note
			System Design	Company Registration	Human Resource	Others (Note 2)	Subtotal	Yes	No	Audit Period	
Deloitte & Touche	Hung-Peng Lin, Shu-Chieh Huang, and others	66,048	-	370	-	2,470	2,840	V			Note 1

Note 1: Article 10-4 of Regulation Governing Information to be published in Annual Report of Public Companies was not applicable to TSMC.

Note 2: Fees mainly related to R.O.C. IFRS adoption project.

**3.8.2 TSMC did not Replace Its Independent Auditor during 2011, 2012, and as of February 28, 2013.**

**3.8.3 TSMC's Chairman, Chief Executive Officer, Chief Financial Officer, and Managers in Charge of Its Finance and Accounting Operations did not Hold Any Positions within TSMC's Independent Audit Firm or Its Affiliates during 2012.**

## 3.9 Material Information Management Procedure

TSMC has established relevant procedures for material information management and disclosure. All relevant departments and employees are required to comply with the procedures and other applicable regulations when they become aware of any potential material information and the disclosure thereof.