



April 8, 2014

To: The New York Stock Exchange

James Hardie Industries plc - Cash Dividend

Please be advised of the following DR dividend information - Approximate Rate/**Final Rate**:

DR Name:	James Hardie Industries plc
Country of Incorporation:	IRELAND
CUSIP:	47030M106
Ratio (Underlying Shares:DRs):	5:1
Exchange Rate:	1.0

Underlying Shares DRs

Record Date:	Mar 21, 2014	Mar 20, 2014
Payable Date:	May 30, 2014	May 30, 2014

Gross Dividend Rate Total:	USD0.28	USD1.4 taxable Special Dividend
Withholding Tax:		USD0.0@0.00%
Dividend Fee:		USD0.02
Net Dividend Rate:		<u>USD1.38</u>

Tax Rates / Tax Amt/ Divd Fee/ Tax Relief Fee/ Net Rate
@0.00% / 0.0/ 0.02/ 0.005/ 1.375
@20.00% / 0.28/ 0.02/ 0.0/ 1.1

If you have any questions or comments, feel free to contact the undersigned.

Sincerely,

BNY Mellon collects fees from DR holders pursuant to the terms and conditions of the DRs and the deposit agreement under which they are issued. From time to time, BNY Mellon may make payments to the issuer to reimburse and / or share revenue from the fees collected from DR holders, or waive fees and expenses to the issuer for services provided, generally relating to costs and expenses arising out of establishment and maintenance of the DR program. BNY Mellon as depositary may use brokers, dealers or other service providers that are affiliates and that may earn or share fees and commissions. The corporate action details are provided for informational purposes only. BNY Mellon does not warrant or guarantee the accuracy or completeness, and does not undertake any obligation to update or amend, this information or data. We provide no advice, recommendation or endorsement with respect to any company or security. Nothing herein shall be deemed to constitute an offer to sell or a solicitation of an offer to buy securities.

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