

18 December 2006

The Manager
Company Announcements Office
Australian Stock Exchange Limited
20 Bridge Street
SYDNEY NSW 2000

James Hardie Industries NV
ARBN 097 829 895
Incorporated in The Netherlands
The liability of members is limited

Atrium 8th Floor
Strawinskylaan 3077
1077 ZX Amsterdam,
The Netherlands

Telephone: 31-20-301 2980
Fax: 31-20-404 2544

Dear Sir

Dividend Amount in \$AUD


The Company's dividend of US 5 cents per share announced on 13 November 2006 converts to 6.39 Australian cents per CUFS.

The dividend is payable in Australian currency on 8 January 2007 to CUFS holders registered at the 15 December 2006 record date.

American Depositary Receipt holders will receive payment in US currency.

Dutch withholding tax will be deducted from the dividend.

Yours faithfully



Benjamin P Butterfield
Company Secretary