8 February 2017

Committee Secretaries

Dear Madam

I kindly request the opportunity **to make an oral** representation on the proposed mandatory audit firm rotation.

The big audit firms have abused there dominant position in the market to keep emerging black audit firms out of the market.

I will have far reaching revelations about abuse of dominant market position to which leads to uncompetitive and restrictive practices.

Kind Regards

Jeffrey Mothuloe CA(SA), RA