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Ref: 400404

2 July 2012

Ms J Fubbs
Chairperson: Portfolio Committee on Trade and Industry
Parliament

For attention: Mr A Hermans
Committee secretary: Portfolio Committee on Trade and Industry
E:mail: AHermans@parliament.gov.za

Dear Mr Hermans,

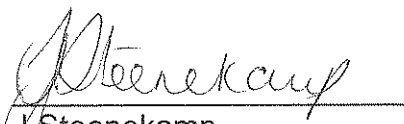
SAICA SUBMISSION ON CO-OPERATIVES AMENDMENT BILL 17 of 2012

In response to the publication of the advert in the Sunday Times, dated 17 June 2012 of the call to comment on the Co-operatives Amendment Bills, attached is the submission of the South African Institute of Chartered Accountants (SAICA).

We would like to thank you for the opportunity to provide comment on the Bills.

Please contact me should you require any further information and clarification on any matters that were raised in this submission.

Yours faithfully


J Steenekamp
Project director: Governance and Non-IFRS Reporting