



The Director: Standards
The Independent Regulatory Board for Auditors
P O Box 8237
Greenstone
1616

31 January 2013

Dear Ms van Esch

Subject: Proposed Due Process Policy for the Development, Adoption and Implementation of Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements

We appreciate the opportunity to provide comments on the Committee for Auditing Standards (CFAS)' Proposed Due Process Policy for the Development, Adoption and Implementation of Quality Control, Auditing, Review, Other Assurance and Related Services Pronouncements.

For the purposes of this letter "PwC" shall mean PricewaterhouseCoopers Inc., a company registered in South Africa, and does not extend to other member firms of PricewaterhouseCoopers International Limited. This response summarises the views of PwC Inc.

We would be happy to discuss our views further with you. If you have any questions regarding this letter, please contact Michiel Engelbrecht or Annerie Pretorius (012 429 0299).

Yours sincerely,

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The Company's principal place of business is at 2 Eglin Road, Sunninghill where a list of directors' names is available for inspection.
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