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\* Associated Firm  
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Trench, Rossi e Watanabe  
Advogados

22 November 2018

Directorate for Priority Crime Investigation  
A5 Promat Building  
1 Cresswell Road  
Silverton  
Pretoria

**Attention:** Godfrey Lebeya

Dear Sir

**Bain & Company South Africa Inc / Commission of Inquiry into Tax Administration and Governance by the South African Revenue Service ("SARS") ("the Commission")**

1. We represent Bain & Company South Africa, Inc.
2. As you may know, as part of the Commission's investigation into SARS, our client offered its assistance to the Commission and provided it with evidence in relation to its work at SARS and relationship with Mr. Moyane.
3. In response to questions raised by the Commission in relation to our client's work at SARS, Baker McKenzie has been briefed to conduct an internal investigation of, *inter alia*, our client's relationship with SARS and Mr. Moyane.
4. We are in the process of conducting this investigation, which has included the collection, preservation and review of vast amounts of data from various employees (past and present) of our client and interviews of those individuals.
5. We are still in the process of conducting our investigation. We address this letter to you to advise you that, while the investigation is still ongoing, our client wishes to make itself available to you, and co-operate with you to the fullest extent possible, with any investigation you may seek to conduct into these matters. Our client is available to address any queries or requests for information you may have at this stage.
6. Based on the preliminary views expressed by the Commission, the documents reviewed by us to date, and the interviews conducted with relevant individuals, there appear to be sufficient facts to ground a suspicion necessitating the filing of a report under section 34(1) of the Prevention and Combating of Corrupt Activities, 2004 (a "**Section 34 Report**"). We have therefore been instructed to begin preparing a formal Section 34 Report, which will be filed as soon as possible after our internal investigations has been finalised.

Our ref: D Bernstein / 50497918

By email

██████████@saps.gov.za

7. Please let us know if you require anything further as regards your investigation. Our client undertakes to preserve all of this data and to keep you updated regarding the status of our investigation. We have reached out to the Acting National Director for Public Prosecutions on this basis as well and our client seeks to offer its cooperation to either or both of your offices, such as may best serve the interests of justice and any investigation either agency may seek to conduct.

Yours faithfully



Darryl Bernstein  
Partner



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Trench, Rossi e Watanabe  
Advogados

22 November 2018

National Prosecuting Authority of South Africa  
VGM Building  
Cnr Westlake and Hartley  
123 Westlake Avenue  
Weavind Park  
Silverton  
Pretoria

Our ref: D Bernstein / 50497918

By email  
ndpp@npa.gov.za

**Attention:** Acting National Director of Public Prosecutions: Dr Silas Ramaite

Dear Sir


**Bain & Company South Africa Inc / Commission of Inquiry into Tax Administration and Governance by the South African Revenue Service ("SARS") ("the Commission")**

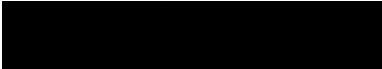
1. We represent Bain & Company South Africa, Inc.
2. As you may know, as part of the Commission's investigation into SARS, our client offered its assistance to the Commission and provided it with evidence in relation to its work at SARS and relationship with Mr. Moyane.
3. In response to questions raised by the Commission in relation to our client's work at SARS, Baker McKenzie has been briefed to conduct an internal investigation of, *inter alia*, our client's relationship with SARS and Mr. Moyane.
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6. Please let us know if you require anything further as regards your investigation. Our client undertakes to preserve all of this data and to keep you updated regarding the status of our investigation.

7. We have reached out to the Directorate for Priority Crime Investigation ("**the Directorate**") on this basis as well and our client seeks to offer its cooperation to either or both of your offices, such as may best serve the interests of justice and any investigation either agency may seek to conduct.
8. In addition to this, we have advised the Directorate that, based on the preliminary views expressed by the Commission, the documents reviewed by us to date, and the interviews conducted with relevant individuals, there appear to be sufficient facts to ground a suspicion necessitating the filing of a report under section 34(1) of the Prevention and Combating of Corrupt Activities, 2004 (a "**Section 34 Report**"). We have therefore been instructed to begin preparing a formal Section 34 Report, which will be filed as soon as possible after our internal investigations have been finalised.
9. Naturally, once a new National Director has been appointed, we will similarly reach out with our offer to provide assistance.

Yours faithfully

P.P

  
Darryl Bernstein  
Partner



SUID-AFRIKAANSE POLISIEDIENS



SOUTH AFRICAN POLICE SERVICE

Privaatsak/Private Bag X1500, SILVERTON, 0127

Verwysing Reference	26/102/2(697)
Navrae Enquiries	MAJOR GENERAL KHANA
Telefoon Telephone	[REDACTED]
Faksnommer Fax number	[REDACTED]

HEAD: SERIOUS COMMERCIAL CRIME  
DIRECTORATE FOR PRIORITY CRIME  
INVESTIGATION  
SILVERTON

Mr Darryl Bernstein  
Baker & McKenzie  
1 Rivonia Square  
39 Rivonia Road  
Sandton  
**JOHANNESBURG**

**BAIN AND COMPANY: INTEND TO SUBMIT REPORT IN TERMS OF SECTION 34 OF  
THE PREVENTION AND COMBATTING OF CORRUPT ACTIVITIES ACT**

My letter with reference number 26/102/2(697) dated 12/12/2018 and your letter with reference number D Bernstein/50497918 dated 22/11/2018 refers.

This letter only serve to remind your office that this office has not yet received your report alluded to in your abovementioned letter.

Please note that if you are still desirous to submit a Section 34 report it should be forwarded to the relevant office as prescribed in the Act.

 MAJOR GENERAL  
HEAD: SERIOUS COMMERCIAL CRIME  
DIRECTORATE FOR PRIORITY CRIME INVESTIGATION  
ADR KHANA

Date: 2019 -07- 19

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Advogados

24 July 2019

Directorate for Priority Crime Investigation  
A5 Promat Building  
1 Cresswell Road  
Silverton  
Pretoria

**Attention:** Major General ADR Khana

Dear Sir

**MEDIA REPORTS: CIVIL AND CRIMINAL ACTIONS**

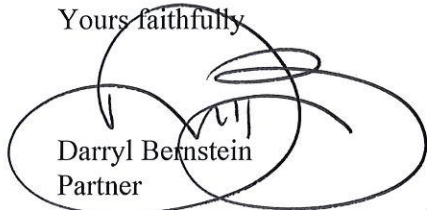
1. We refer to your letter with reference number 26/102/2(697) dated 19 July 2019 and received on 22 July 2019.
2. We confirm that a report in terms of section 34(1) of the Prevention and Combating of Corrupt Activities Act was submitted on behalf of our client on 28 January 2019. We attach a copy of our covering email to [corruptionreport@saps.gov.za](mailto:corruptionreport@saps.gov.za), along with a copy of the report as submitted, marked "A" for your records (**the Report**).
3. In addition, our client has noted public statements by the Commissioner of the South African Revenue Service (**SARS**), Mr Edward Kieswetter, that he is working alongside various authorities with the aim of formulating and pursuing civil and criminal action in relation to consulting services that were provided to SARS between 2015 and 2017.
4. In light of the above, we propose convening a meeting with our client, ourselves and our client's counsel, Advocate Anton Katz SC, along with your offices, SARS's Mr. Edward Kieswetter, the National Prosecution Authority's National Director of Public Prosecutions Advocate Shamila Batohi and Head of the Investigating Directorate in the Office of the National Director of Public Prosecutions, Advocate Hermione Cronje, for the purposes of making our client available to:
  - 4.1. explore whether we could be of any assistance during the investigation into these matters and any proceedings to follow;
  - 4.2. obtain a better understanding of the nature and extent of the civil and criminal actions that the Commissioner and relevant authorities are considering pursuing in relation to this matter;
  - 4.3. answer any questions and clear up any uncertainty you may have; and
  - 4.4. make representations to you, to the extent necessary and appropriate.

Our ref: D Bernstein / 50497918


By email  
[dpcihead.comcrim.sec@saps.gov.za](mailto:dpcihead.comcrim.sec@saps.gov.za)

5. We look forward to hearing from you.

Yours faithfully



Darryl Bernstein  
Partner



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21 October 2019

Advocate Hermione T. Cronje  
Head of Investigation Directorate  
National Prosecuting Authority  
Victoria & Griffiths Mxenge (VGM Building)  
123 Westlake Avenue  
Weavind Park, Silverton  
Pretoria, 0184

**Attention:** Advocate Hermione T. Cronje

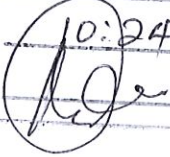
Dear Advocate Cronje,

## BAIN & COMPANY: REPRESENTATIONS

1. We act on behalf of Bain & Company.
2. We are instructed to write to you following your appointment as head and Investigating Director of the Independent Directorate (the ID) established in the Office of the National Director of Public Prosecutions as proclaimed by President Matamela Cyril Ramaphosa and published in the Government Gazette (Proc. 20 GG 42383 of 4 April 2019), in terms of section 7(1) of the National Prosecuting Authority Act, 1998.
3. We refer in addition to our attempts to contact your office through counsel acting on our client's behalf, Advocate Anton Katz SC, on Wednesday, 4 September 2019 and subsequently.
4. We finally make reference to the ID's establishment in respect of matters arising out of the findings of the Nugent Commission of Inquiry into Tax Administration and Governance by the South African Revenue Service (SARS) established by presidential proclamation in the Government Gazette (Proc. 17 GG 41652 of 24 May 2018) (the **Nugent Inquiry**).
5. Our client has noted that the findings of the Nugent Inquiry call for certain matters to be investigated in relation to consulting services provided by our client to SARS, and in particular former SARS Commissioner Mr. Tom Moyane, between 2015 and 2017. In addition, our client has noted public statements by the current Commissioner of SARS, Mr. Edward Kieswetter that he is working alongside various authorities with the aim of formulating and pursuing civil and criminal action in relation to these services.

Our ref: D. Bernstein / 50497918

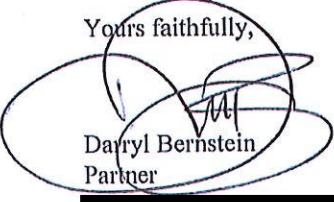
By hand

I acknowledge receipt of the original documentation:	
Name:	REBECCA MCIKA
Date:	21.10.19
Time:	10:24
Signature:	




6. In light of the above, as well as the significant amount of misinformation being reported publicly in respect of our client and its SARS engagement, we propose convening a meeting with your offices, the Investigating Directorate and our client's counsel, as well as, to the extent that you deem it appropriate, the National Prosecution Authority's National Director of Public Prosecutions Advocate Shamila Batohi, for the purposes of making our client available to:
  - 6.1. explore whether we could be of any assistance during the investigation into these matters and any proceedings to follow;
  - 6.2. obtain a better understanding of the actions that the current Commissioner of SARS and relevant authorities are considering pursuing in relation to this matter; and
  - 6.3. answer any questions and clear up uncertainties you may have.
7. We confirm that our offices have previously reached out to the Directorate for Priority Crime Investigation's Major General ADR Khana to offer our assistance as set out above. We have not yet managed to set up a meeting. A copy of our correspondence in this regard, as sent on 24 July 2019, is attached for your reference and records.
8. We look forward to hearing from you and would appreciate an opportunity to engage with you.

Yours faithfully,



Darryl Bernstein  
Partner



**Enclosed:** *Correspondence sent from Baker McKenzie to the Directorate for Priority Crime Investigation dated 24 July 2019, including attachments.*