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Circular

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Subject: Minimum fee tariff to be applicable by professionals (Public Accountants, Certified Public Accountants and Sworn-in Certified Public Accountants) in 2018 published.

The "Minimum Fee Tariff for Public Accountancy, Certified Public Accountancy and Sworn-in Certified Public Accountancy services in 2018" has been published in the Official Gazette dated 30 December 2017.

Our explanations provided above include general information on the issue. No responsibility can be claimed against EY and Kuzey YMM ve Bağımsız Denetim A.Ş. due to the implications arising from the context of this document or emerging with respect to its context.

Best Regards,

KUZEY YMM VE BAĞIMSIZ DENETİM A.Ş.