The statement in the application form: "*It is therefore OvRAN's opinion that the NBA is in practice driven by a "Big Four cartel"* needs more substantiation than technically possible in this form's limited space. Hence this further substantiation based on facts presented to the Hague court in the domestic legal proceedings visible at: http://www.ovran.nl/Civiel/mem-v-grieven-OvRAN.pdf in side numbers 4-12 and more detailed in http://www.ovran.nl/Civiel/pleitnota-OvRAN-Hof-den-Haag.pdf in side numbers 1-10 of the pleading notes 22-2-18 of the Court of Appeal (Hague Court). For practical reasons we focus on this last text of the pleading notes. At the beginning of the hearing the judge informed OvRAN that his written request for extended speaking time could not be found in the file. Therefore important parts of these side numbers 1-10 were erased by the court as indicate hereafter.

Side number 1, erased except the last two phases: OvRAN stated here that the NBA never denied the facts about the composition of the NBA membership. This implies that the vast majority of NBA members are not public auditors at all. The vast majority consists of at least 12.500 NBA members work in the corporate sector, government as a regular employee, self-employed, manager, advisor etc. in numerous internal or external positions. They all have nothing to do with the accounting profession as such. The first instance summons indicated that the NBA had 21,290 members at year-end 2014. This means that 58.7% of NBA members are not public auditors at all as the public understands. That 58.7% is forced to remain a member of the NBA as a training certificate and so as not to lose the associated title.

Side number 2, erased completely: OvRAN stated here that the fact that these 12.500 NBA members are unnecessarily subjected to quite a set of rules set by NBA that should aim only at normal accounting practices. This is an important reason behind OvRAN's complaints. These rules about activities in which an NBA member uses his professional competence is a broad and vague concept when a NBA member has no accounting practice. But these rules may have far-reaching consequences in its application (disciplinary law + extra measures + extra costs), even if those internal or external functions have nothing to do with the accounting profession as such. Colleagues of the same NBA member who are not registered with the NBA can perform the same activities without fear of those far-reaching consequences or hindered by them, if they perform the same activities. That is why the large audit firms perform the same activities via separate independent departments where formally no accountants are employed, so as not to be hindered by unnecessary NBA-banned audit regulations. The public often thinks that those departments are part of an accounting firm.

Side number 3 was not erased: OvRAN stated here that these NBA rules use broad definitions of services and use terms like "assurance" and "assurance-related" and "procedures in which an auditor uses his professional competence". These broad definitions include a great many services, such as assessment and composition of financial statements, voluntary audits, due diligence, prospectus notifications, forensic and consultancy work, valuations, tax, legal, human resources etc. and so on. And at least 10 of these NBA regulation are applicable on those services by NBA members. All these regulations again leave a lot of room for subjective and varying interpretations.

Side number 4, erased except the first two phases: OvRAN provides specific proof with a striking example in production 6.b in an attachment called AHP. The chief NBA regulator proved unable to answer the simple but interesting question whether an advice from any NBA member falls under the definition of "assurance", as a result of which these aforementioned 10 NBA regulations may become applicable. After these first two phases all other phrases showing the the resulting consequences were erased. So the Hague Court did not realize that when the chief NBA regulator is unable to answer when "assurance" and "assurance-related" is applicable and what regulations then apply, normal NBA members certainly can never find out what what regulations are applicable in what case. No wonder that all large accounting firms provide these services through separate legal entities to stay outside the scope of NBA regulations, avoid the need to appoint regulatory quality officers and independence officers, and disciplinary law remains inapplicable. Those 12,500 other NBA members do not have that option. Is this in the public interest?

Side number 5, erased completely: OvRAN provides here other striking examples. A company that has nothing to do with accountancy, but employs accidentally several NBA members. Take real estate agents, for example or all other companies that mediate and broker in, for example, real estate, shares of other companies, staff, financial products or other forms of mediation. Or companies that sell products in which professional skills of accountants can provide useful services, such as tax, HR, organizational and ICT advice. Often substantiated opinions and reports about certain product qualities or services are almost inevitable for companies active in production, trade or services. In all these cases it is easily conceivable, sometimes even very likely that formal communications or reports end up with third parties. In all these cases there is "assurance" or "assurance related". As a result all these companies employing accidentally one or more NBA members, fall under the broad definition of 'accountancy firm'. The consequence is that the aforementioned 10 NBA regulations become applicable and these companies become most likely culpable of possible violations of many detailed rules. Some examples of these violations are quoted. However, the standard conclusion that the public interest is not served if all large accounting firms can provide these services through separate legal entities to stay outside the scope of NBA regulations but that at least 12.500 other NBA members cannot, was not repeated here.

Side number 6 was not erased: OvRAN notes here that is remarkable that Big Four firms , by supposedly operating as independent entities within the network definition without formally employing accountants, have managed to evade all those rules, insofar as they are undesirable or impractical. Smaller Dutch NBA colleagues with similar services cannot. This way, any competitor of Big Four firms in every area where other NBA members are also active is effectively eliminated and in any case put at a disadvantage.

Side number 7, completely erased: OvRAN confirms here the statement of the NBA that these NBA rules and regulation or so-called quality assurance system includes all activities performed by all NBA-members and is fundamental to in OvRAN's complaints. Besides a repetition with different wordings in fact a repeat of side number 2 . More interesting here are public quotes of the complaints of spokesmen of small accounting companies (sme's): "*The NBA register is polluted*", "*Perhaps 90% of the NBA members are not involved in the statutory audit at all*", "*SMEs accountants bear the burden of a compulsory registration with a professional organization that ignores their interests without receiving anything in return* ", "*The NBA usually looks at the sector as a whole through the eyes of the large firms*", etc. etc. A predominant Dutch financial newspaper Financieel Dagblad quotes them as follows with the headline: "*SME accountants want to blow up the NBA association"*. The remainder of this side number concludes that 6,618 practising public SME accountants complain that quality assurance system of the NBA favours in fact large firms and the the BigFour firms have only of 5.2% of a total of 21.290 NBA members.

Side number 8 was not erased: The NBA, represented by the State maintains here that no evidence has been provided for the claim that large accounting firms can evade professional standards. The cleverness in this answer is that the quality assurance system concerns only NBA-members at large firms. That is true of course but not the point at all. It is about independent departments of large firms where formally not any NBA members is employed , but provide many kinds of services also provided by smaller local accounting companies. And smaller firms are too small to form separate departments without employing their own accountants.

Side number 9 was not erased: OvRAN states here that the foregoing conclusively demonstrates that the professional services of 19.119 (12.500 + 6.618) of the 21.290 NBA members (89.8%) are demonstrably hampered without serving any public interest and in addition cause distortions of competition by large firms.

The foregoing not erased statements by OvRAN were not disputed by the Hague Court. This Hague Court concluded nevertheless in consideration 19 that the NBA is not a private association where art. 11 ECHR is applicable.

At the Supreme Court (Hoge Raad der Nederlanden) complaints were raised based on art. 11 ECHR, art. 6 ECHR and distortion of competition (art. 6 Dutch Law on Competition). The complaint on art. 6 ECHR focussed on the unexpected limitation of speaking time at the hearing. Proof of the written request for extended speaking time not found by the Hague Court of Appeal in the file was provided to the Supreme Court. But none of the foregoing erased and not erased statements by OvRAN proving that the NBA is in practice driven by a "Big Four cartel" were disputed. Also the not erased statement in par. 55 quoting various regulations, among which EU Regulation 1/2003 that all reverse the burden of proof of restricting or distorting competition to the association of undertakings, NBA in this case.

- As to art. 6 ECHR, the Supreme Court decided that is was the duty of OvRAN to verify on time that the request for extended speaking time was confirmed in writing by the Court.

- As to distortion of competition (art. 6 Dutch Law on Competition), the Supreme Court decided that the denial of this complaint needed no further motivation.

- As to art. 11 ECHR the Supreme Court concluded in consideration 3.16 that "the apparent and not incomprehensible opinion of the Court of Appeal (Hague Court) of the statements of OvRAN cited, do not carry sufficient weight with regard to the arguments stated by the Court of Appeal." This conclusion also implies that none of the foregoing erased and not erased statements by OvRAN proving that the NBA is in practice driven by a "Big Four cartel" are disputed.

Nevertheless as to art. 11 ECHR, the Supreme Court followed finally the reasoning of the Hague Court of Appeal: the NBA is not a private association where art. 11 ECHR is applicable. In the background of this reasoning of the Dutch Supreme Court much weight was attributed to the 2011 verdict of your Fifth Chamber in the case of Hermann v Germany, setting almost all public law institutions outside the scope of Article 11. That reasoning was never assessed by your Grand Chamber. As intermediary acted one of the judges on the Hague Court of Appeal, a professor of law, that attributed great weight to that 2011 Hermann verdict in the only Dutch publication on Human Rights but did not mention the implicit criticism of your Grand Chamber in the parallel judgement regarding property rights(art 1, First Protocol).