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Due Process Handbook Review – Draft Comment Letter Cover Note

Objective

- 1 The objective of this session is to approve EFRAG's draft comment letter on the IFRS Foundation Exposure Draft *Proposed amendments to the IFRS Foundation Due Process Handbook* issued on 29 April 2019 (the 'ED').
- 2 The draft comment letter was discussed and approved by EFRAG TEG subject to drafting changes which are already included in the document. However, following the discussion by the EFRAG Board at its meeting on 4 June 2019 certain changes have been made to the draft. These changes are marked up for ease of reference.

Question to the EFRAG Board

- 3 Does EFRAG Board agree with the drafting and approve the draft comment letter?

Agenda Papers

- 4 In addition to this cover note, the following papers has been provided for this session:
 - (a) Agenda Paper 01-02: EFRAG DCL on the IFRS Foundation ED *Proposed amendments to the IFRS Foundation Due Process Handbook (marked-up version)*; and
 - (b) Agenda Paper 01-03: IFRS Foundation ED *Proposed amendments to the IFRS Foundation Due Process Handbook* (for background only).