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Cover Note - Due Process Handbook Review

Objective

- 1 The objective of this session is to:
 - (a) seek the views of EFRAG TEG on the analysis and recommendations for changes to the proposed final comment letter with regards to the comment letters received; and
 - (b) agree to recommend the proposed final comment letter to the EFRAG Board for approval.
- 2 Eight comment letters were received and can be found [here](#) under “Exposure Draft Consultation”.

Questions for EFRAG TEG

- 3 Does EFRAG TEG agree with EFRAG Secretariat’s analysis and recommendations of the comment letters received?
- 4 Does EFRAG TEG agree to recommend the proposed final comment letter to the EFRAG Board for approval?

Agenda Papers

- 5 In addition to this cover note, the following papers have been provided for this session:
 - (a) Agenda Paper 01-02: DPH Comment Letter Analysis; and
 - (b) Agenda Paper 01-03: Proposed final comment letter (marked-up version).