



International Accounting Standards Board  
30 Cannon Street  
London EC4M 6XH  
UK

Cc: EFRAG

Oslo, September 4<sup>th</sup>, 2012

Dear Sir/Madam

## **IFRS Foundation Due Process Handbook**

Norsk RegnskapsStiftelse (the Norwegian Accounting Standards Board) is pleased to comment on the updated version of the IFRS Foundation Due Process Handbook.

We have no objections to the proposed updated version of the IFRS Foundation Due Process Handbook.

Yours faithfully,  
**Norsk RegnskapsStiftelse**

Erlend Kvaal  
Chairman of the Technical Committee on IFRS of Norsk RegnskapsStiftelse