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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.

### **Questions to the EFRAG Board**

- 3 Does EFRAG Board agree with the drafting and approve the DCL?

### **Agenda Papers**

- 4 In addition to this cover note, the following papers has been provided for this session:
  - (a) Agenda Paper 07-02: EFRAG DCL on the IFRS Foundation ED *Proposed amendments to the IFRS Foundation Due Process Handbook*; and
  - (b) Agenda Paper 07-03: IFRS Foundation ED *Proposed amendments to the IFRS Foundation Due Process Handbook* (for background only).