

IFRS Foundation
30 Cannon Street
London EC4M 6XH
United Kingdom

26 November 2010

Dear Sir/Madam,

**IFRS Foundation Consultation Document: The annual improvement process:
Proposals to amend the Due Process Handbook for the IASB**

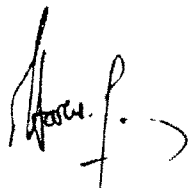
Mazars welcomes the opportunity to comment on the Consultation Document (CD) *The annual improvement process: Proposals to amend the Due Process handbook for the IASB*.

We appreciate the efforts made by the IFRS Foundation to amend the Due Process handbook to assist the IASB and interested parties for assessing the appropriateness of amendments to IFRSs for inclusion in annual improvements.

We agree with the definition of primary objective of annual improvements proposed in paragraph 27A and consider that the proposed criteria in paragraph 65A provide a sufficient and appropriate basis for determining whether a matter relating to the clarification or correction of IFRSs should be amended through the annual improvements process.

We would be pleased to discuss our comments with you and remain at your disposal should you require further clarification or additional information.

Yours sincerely



Michel Barbet-Massin

Head of Financial Reporting Technical support