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Chairman

PDC N° 24/19

Paris, May 6<sup>th</sup>, 2019

Mr Jean-Paul GAUZES  
Chairman EFRAG Board  
35 Square de Meeùs  
B-1000 BRUXELLES

Dear Jean-Paul,

Following our previous communications concerning IFRS 17, we are happy to share with you an additional document on the possible interactions between IFRS 17 and IFRS 9.

This document has also been sent to the IASB.

Please do not hesitate to contact us should you want to discuss any aspect of it.

Yours sincerely, *Bien à toi.*

*Patrick de Cambourg*

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