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Chairman

PDC N° 21/19

Paris, May 6th, 2019

Mr Hans HOOGERVORST
IASB Chair
7 Westferry Circus, Canary Wharf
LONDON, UK, E14 4HD

Dear Hans,

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 been shared with our Board and with EFRAG and is a “draft for discussion” since the matters addressed are currently debated and may require additional exchanges of views.

We remain at your disposal should you wish to share with us your observations.

Yours sincerely,

Kind regards.

Patrick de Cambourg

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