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Chairman

PDC N° 23119

Paris, May 6th, 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 and based on the feedback received to date, we are happy to share with you an amended draft version of our documents commenting on the following topics (in no particular order of priority): Acquisition cash-flows, Balance-sheet presentation, CSM allocation related to investment services, Level of aggregation, Reinsurance and Transition.

These documents have been sent to the IASB.

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

Yours sincerely,

Bien amicalement.

Patrick de Cambourg
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