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AUTORITÉ  
DES NORMES COMPTABLES

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Mr Bruce Mackenzie

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Committee

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PDC n°45

**June 2022 IFRIC Update—Feedback on the Tentative Agenda Decisions on Multi-currency Groups of Insurance Contracts (IFRS 17 *Insurance Contracts* and IAS 21 *The Effects of Changes in Foreign Exchange Rates*)**

Dear Bruce,

I am writing to you on behalf of the Autorité des Normes Comptables (ANC) to express our views on the above mentioned IFRS Interpretations Committee's (Committee) Tentative Agenda Decision (TAD) published in June 2022.

We agree with the Committee's tentative decision not to add a standard-setting project on this matter to its work plan for the reasons set out in the TAD.

Should you need any further clarification, please do not hesitate to contact me.

Yours sincerely,

Patrick de Cambourg