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Chairman

PDC N° 22/19

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 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.

Many thanks to the Board and the Staff for the ongoing dialogue on our concerns and potential solutions.

We remain at your disposal to follow up,

Yours sincerely, *Kind regards .*

Patrick de CAMBOURG