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McCann FitzGerald

OUR REF

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DATE

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5 November 2025

Markets and Funds Policy Division
Central Bank of Ireland
New Wapping Street
North Wall Quay
Dublin 1
D01 F7X3

VIA E-MAIL

Consultation Paper 161: Consultation on proposed amendments to the Central Bank UCITS Regulations and the Central Bank Guidance on performance fees for UCITS and certain types of Retail Investor AIFs

Dear Sir/Madam,

We are writing to you in response to your Consultation Paper 161: Consultation on proposed amendments to the Central Bank UCITS Regulations and the Central Bank Guidance on performance fees for UCITS and certain types of Retail Investor AIFs ("CP 161").

McCann FitzGerald LLP is one of Ireland's premier law firms practicing Irish law from offices in Dublin, London, New York and Brussels. The firm's Investment Management Group has significant depth of experience in all aspects of asset management and financial services regulation and has contributed responses to numerous EU and Irish regulatory consultations on asset management and financial services regulation.

We have reviewed and contributed to the submission prepared by Irish Funds, the Irish funds industry association, to CP 161 and wish to express our support for the detailed responses made in that submission.

Yours faithfully,

(sent electronically and accordingly bears no signature)

McCann FitzGerald LLP

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