



Department of Finance  
Canada

Ministère des Finances  
Canada

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0G5

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M. Jean-Denis Fréchette  
Office of the Parliamentary Budget Officer  
Library of Parliament  
Ottawa, ON K1A 0A9

Dear M. Fréchette:

I am writing in response to your letter of September 19, 2013, in which you request information that could help your office address a request from the House of Commons Standing Committee on Finance to estimate the cost of Bill C-201, *An Act to amend the Income Tax Act (travel and accommodation deduction for tradespersons)*.

The attached document outlines a methodology that could be used to prepare a revenue cost estimate.

Yours sincerely,

Michael Horgan

Enclosure

- c. Rick Stewart, Assistant Secretary to the Cabinet, Privy Council Office, Liason Secretariat for Macroeconomic Policy