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Deputy Minister

Sous-ministre

UNCLASSIFIED LETTER

JUL 10 2015

Mr. Jean-Denis Fréchette  
Parliamentary Budget Officer  
Office of the Parliamentary Officer  
50 O'Connor Street, 10<sup>th</sup> Floor  
Ottawa, ON K1A 0A9

**Re: PBO IR0175: Financial analysis supporting the Polar Icebreaker budget estimate**

Dear Mr. Fréchette,

I am writing to you in response to your October 15, 2014 information request and June 26, 2015 follow-up letter, regarding Information Request IR0175 for "*The financial analysis that forms the basis of the budget estimate of \$1.3B for the Polar Class Icebreaker Project*".

On October 31, 2014 I responded to your broad request for access to analysis by indicating the Government of Canada's position that this is not data to which section 79.3 of the *Parliament of Canada Act* applies. A series of subsequent discussions between our respective officials and the Privy Council Office to clarify the nature and scope of the information sought culminated in an email from your analyst on March 17, 2015. On May 26, 2015 I responded to these supplemental queries by providing additional information pertaining to financial assumptions, ship specifications and technical considerations for the vessel.

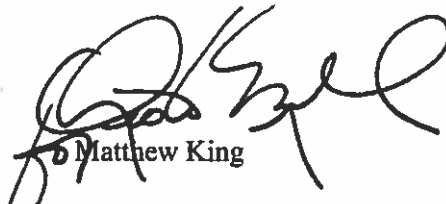
To further assist your independent analysis please find attached additional details for the vessel: these amplify my response to your March request. At this time, please accept the English version of this information, the French version will be sent to you shortly. To the extent that this material includes information that is not financial or economic data, this information is being provided voluntarily and without prejudice.

This information represents a sound basis for cost estimation, and is based upon detailed and current design data for the vessel: it is however important to note that the Polar Icebreaker project remains a work in progress. These technical specifications will be refined as design development and engineering continues with the shipyard over the coming years.

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I would like to take this opportunity to acknowledge the high degree of collaboration between our respective officials in clarifying this request and reaffirm my Department's commitment to providing you with access to the data to which you are entitled under the *Parliament of Canada Act*.

Sincerely,



Matthew King

c.c.: Mr. George DaPont, Deputy Minister, Public Works and Government Services Canada  
Mr. Douglas Nevison, Assistant Secretary to the Cabinet, Privy Council Office, Liaison Secretariat for Macroeconomic Policy