



Department of Finance  
Canada

Ministère des Finances  
Canada

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0G5



2013FIN398942

NOV 29 2013

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

Dear Mr. Fréchette:

I am writing to you in response to your letter of November 18, 2013 in which you requested the actuarial study used to determine the valuation of the sick leave entitlements, as referenced in Note 2(iii) of the consolidated financial statements of the Government of Canada for the year ended March 31, 2013, as presented in Volume I of the *Public Accounts of Canada 2013*.

The actuarial valuation to which you refer was prepared by the Office of the Chief Actuary for the Office of the Comptroller General to support the Government's accounting for sick leave entitlements in the *Public Accounts of Canada 2013*. As such, I suggest that you contact directly the owner of the document, the Office of the Comptroller General, to obtain a copy. I have taken the liberty of sending a copy of this letter to Mr. James A. Ralston, Comptroller General of Canada.

Yours sincerely,

Michael Horgan

c. James A. Ralston, Comptroller General of Canada