



Treasury Board of Canada
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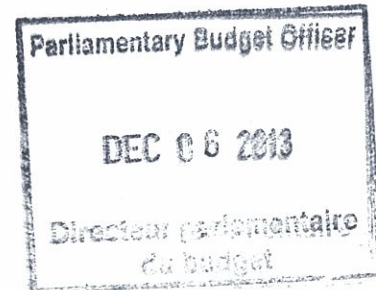
Comptroller General of Canada

Contrôleur général du Canada

Ottawa, Canada
K1A 0R5

DEC 06 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 to the Department of Finance Canada 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, presented in Volume I of the *Public Accounts of Canada 2013*.

Please find enclosed the actuarial valuation prepared by the Office of the Chief Actuary to support the Government's accounting for sick leave entitlements in the *Public Accounts of Canada 2013*. Please note that this report is classified as Protected B and should be treated accordingly.

Yours sincerely,

James Ralston
Comptroller General of Canada

Enclosure

c.c.: Michael Horgan, Deputy Minister, Department of Finance Canada