



May 17, 2007

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorite des marches financiers
Nova Scotia Securities Commission
New Brunswick Securities Commission
Office of the Attorney General, Prince Edward Island
Securities Commission of Newfoundland and Labrador
Registrar of Securities, Government of Yukon
Registrar of Securities, Department of Justice, Government of the Northwest Territories
Legal Registries Division, Department of Justice, Government of Nunavut

c/o John Stevenson, Secretary
Ontario Securities Commission
20 Queen Street West
Suite 1900, Box 55
Toronto, Ontario, M5H 3S8
e-mail: jstevenson@osc.gov.on.ca

And

Anne-Marie Beaudoin, Directrice du secretariat
Autorite des marches financiers
Tour de la Bourse
800, square Victoria
C.P. 246, 22e etage
Montreal, Quebec, H4Z 1G3
e-mail: consultation-en-cours@lautorite.gc.ca

Re: Requests for Comment - Notice of Proposed National Instrument 52-109
Certification of Disclosure in Issuers' Annual and Interim Filings ("NI 52-109")

Dear Mr. Stevenson and Madame Beaudoin:

MacDonald, Dettwiler and Associates Ltd. (MDA), a Canadian publicly traded company, supports the Canadian Securities Administrators (CSA) in their efforts to protect investor confidence and foster fair and efficient capital markets in Canada. We appreciate the opportunity to provide our views on the proposed NI 52-109.

We believe that the proposed 90-day exclusion period for recent acquisitions is insufficient and recommend that the exclusion period be extended to at least one year from the date of acquisition.

The Securities and Exchange Commission (SEC) in the United States have provided guidance on excluding recently acquired businesses from management's certification on ICFR. The SEC expects management's certification to cover internal controls at all of a company's consolidated entities, but also acknowledges that it might not always be possible to conduct an assessment of an acquired business's ICFR in the period between the consummation of the acquisition and the date of management's assessment. In such instances, the period in which management may omit an assessment of an acquired business's ICFR is one year from the date of acquisition. The Canadian proposal for a 90-day exclusion period is a significant departure from U.S. regulations, and would create the potential for different standards of management certification on ICFR in Canada for inter-listed issuers.

MDA is a multi-national company, operating in Canada, USA and UK/Europe, in the business of providing information solutions to support its customers' business decisions. Our growth strategy, as is commonly employed by others in our industry, includes business acquisitions. Since 2004, we have acquired 2 businesses in the United States, 2 businesses in Canada and 6 businesses in the British Isles. We have also entered into a joint venture agreement with a leading financial institution in Germany. We have generally acquired privately-held entrepreneurial companies for their innovative products, technology and progressive management. We commonly structure a purchase agreement to include additional consideration based on post-acquisition performance of the acquired business to ensure ongoing innovation and continuity of the existing management team. Our experience have shown us that the acquired privately-held companies, each with complex business models, divergent financial reporting systems and unique corporate culture, have generally not implemented the internal controls and documentation necessary to meet regulatory requirements. Working on a best effort basis, we have required much more than 90 days post-acquisition to effectively complete the transfer of ownership, integrate the acquired business, convert the financial accounting system, assess the condition of internal controls and implement necessary changes to internal controls.

Our view that the exclusion period should be extended to at least a full year is also consistent with accounting standards for business combinations. Generally accepted accounting principles ("GAAP") require the purchase price of each acquisition to be allocated to the identifiable assets acquired, less liabilities assumed, based on their fair values. GAAP also allows a full year from the date of acquisition to finalize the purchase price allocation, taking into consideration the time necessary to properly identify and value the assets acquired. As we largely acquire businesses for their products, customer base, tradenames, technology and other intellectual property, a significant component of the purchase price is allocated to intangible assets, with definite and infinite lives, and goodwill. We use independent third party valuation specialists to determine the fair value of significant assets and liabilities and all intangible assets acquired for each acquisition.

The independent valuations, which often take more than 90 days to complete, may result in significant adjustments to the initial balance and classification of assets on our balance sheet and to the amount of amortization expense on our income statement. In our opinion, a one-year exclusion period strikes a proper balance between accurate financial reporting, which is the ultimate objective of NI 52-109, and the requirement for adequate DC&P and ICFR.

We respectfully ask the CSA to consider our comments. The proposed 90-day exclusion period would impose a burden on issuers in Canada and may not necessarily improve the quality of financial reporting and corporate governance. Please do not hesitate to contact us if we may supply additional information or assistance to you regarding these issues.

Regards,



Anil Wirasekara, CA
Chief Financial Officer
MacDonald, Dettwiler and Associates Ltd.