



**SNC • LAVALIN**

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- British Columbia Securities Commission
- Alberta Securities Commission
- Saskatchewan Securities Commission
- Manitoba Securities Commission
- Ontario Securities Commission
- Autorité des marchés 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 Mr. John Stevenson  
Ontario Securities Commission  
20, Queen Street West  
Suite 1900, Box 55  
Toronto, Ontario, M5H 3S8

And

Anne-Marie Beaudoin  
Autorité des marchés financiers  
Tour de la Bourse  
800, square Victoria  
C.P. 246, 22<sup>e</sup> étage  
Montréal, Québec, H4Z 1G3

Dear Mr. Stevenson and Mrs Beaudoin:

**REQUEST FOR COMMENTS – PROPOSED REPEAL AND REPLACEMENT OF MULTILATERAL INSTRUMENT 52-109, FORMS 52-109F1, 52-109FT1, 52-109F2 AND 52-109FT2 AND COMPANION POLICY 52-109CP CERTIFICATION OF DISCLOSURE IN ISSUERS' ANNUAL AND INTERIM FILINGS**

My comment is focused on the paragraph 2.3 (1) (c) of the multilateral instrument regarding the limitations on scope of design of DC&P and ICFR to exclude controls, policies and procedures of a business that the issuer acquired not more than 90 days before the end of the period to which the certificate relates.

In my experience, a 90-day period from the date of acquisition is too short to complete, review and analyze the documentation of the design of DC&P and ICFR for a new business. A period of one year would be much more representative of the amount of time required for adequate documentation.

I trust this will be helpful in your review.

Yours truly,

Gilles Laramée, FCA  
Executive Vice-President and Chief Financial Officer

Cc: Mireille Dallaire, *Manager, Financial Controls, SNC-Lavalin Group inc.*  
Gerry Grigoropoulos, *Vice-President and Controller, SNC-Lavalin Group inc.*