

Federal Court



Cour fédérale

**Date: 20260302**

**Docket: T-573-24**

**Citation: 2026 FC 284**

**Ottawa, Ontario, March 2, 2026**

**PRESENT: The Honourable Mr. Justice Ahmed**

**BETWEEN:**

**TPG TECHNOLOGY CONSULTING LTD.**

**Applicant**

**and**

**ATTORNEY GENERAL OF CANADA**

**Respondent**

**PUBLIC JUDGMENT AND REASONS**

I. Overview

[1] The Applicant, TPG Technology Consulting Ltd, seeks judicial review of a decision by Public Services and Procurement Canada (“PSPC”), dated February 29, 2024, which allowed the disclosure of information requested under the *Access to Information Act*, RSC 1985, c A-1 (the “ATIA”). The Applicant submits that the information in dispute is exempt from disclosure requirements under paragraphs 20(1)(b), (c), and (d) of the ATIA.

[2] For the reasons that follow, I agree in part with the Applicant. The Applicant's pricing references, and the non-publicly available profiles of its subcontractors are exempt from disclosure under subsection 20(1) of the ATIA.

## II. Background

### A. *Legal Framework*

[3] The ATIA establishes the framework for individuals' right to access records that the federal government held or controlled (ATIA, s 4(1)). According to subsection 2(1) of the ATIA, the legislation aims to promote an open and democratic society through enhancing accountability and transparency in federal institutions.

[4] Yet, the ATIA's pursuit of transparency does not purport to come at the expense of private entities' confidential, commercial, or proprietary information or information that may cause harm to entities that regularly work with the government. The ATIA's balancing between the public interest in disclosure and competing interests that support confidentiality is demonstrated by the various exemptions in sections 16 to 21 of the ATIA.

[5] Under subsection 20(1) of the ATIA, government institutions are barred from disclosing records that contain certain third-party information. The exemptions at issue in this case are provided in paragraphs 20(1)(b), (c), and (d) of the ATIA.

[6] Under paragraph 20(1)(b) of the ATIA, government institutions must refuse to disclose confidential records that contain “financial, commercial, scientific or technical information” when a third party supplied them to the government institution.

[7] Pursuant to paragraph 20(1)(c) of the ATIA, the government institution cannot disclose information that would reasonably be expected to result in prejudice to a third party’s competitive position or result in a third party’s material financial loss or gain.

[8] Paragraph 20(1)(d) prevents a government institution from disclosing information that could reasonably be expected to interfere with the third party’s contractual or other negotiations.

[9] Where the government institution intends to disclose records that it has reason to believe contain third-party information, it must give notice and allow the third party to make submissions about why the government institution should not disclose the information (ATIA, ss 27(1), 28(1)).

[10] If the government institution decides to disclose the information contrary to the third party’s submissions, the third party may apply for a judicial review of the decision (ATIA, s 44(1)).

## B. *Facts*

[11] The Applicant is a consulting and professional services company that specializes in service management in the information technology field.

[12] The Applicant frequently bids on the Government of Canada's Requests for Proposals ("RFP") as one of approximately fifty firms qualified for higher-value procurement vehicle contracts. When the Applicant responds to an RFP, it submits a list of skilled professionals that would be able to perform the work requested. The Applicant signs a separate agreement with these subcontractors to ensure they comply with the terms of work for the procurement process. If the Applicant wins the bid, it signs a Task-Based-Informatic Professional Services Standing Offer and Supply Arrangement ("TBIPS"), through which the Government of Canada may request specific services with Task Authorizations. The Applicant's subcontractors will then perform the requested work.

[13] On January 24, 2024, PSPC notified the Applicant that it had received an access to information request for emails pertaining to Task Authorizations under a TBIPS it held with the Applicant. PSPC included a record of the documents it sought to disclose and noted that the record may contain third-party information subject to an exemption from disclosure obligations under the ATIA.

[14] In a letter dated February 5, 2024, the Applicant sent a version of the record with its proposed redactions, indicating that the redacted information was exempt from disclosure under paragraphs 20(1)(b), (c), and (d) of the ATIA.

[15] In a letter dated February 29, 2024, PSPC notified the Applicant that it would redact only some of the information to which the Applicant had objected. PSPC attached a revised version of the record with its planned redactions.

[16] As a result of PSPC's February 2024 letter, the Applicant filed for judicial review of PSPC's decision to disclose information that it considers confidential and prejudicial to its competitive position. Specifically, the Applicant objects to the disclosure of the dates revealing its price references in the Task Authorizations, and its subcontractors' identities, education, and professional capabilities along with the information regarding one of its employees.

### III. Issue and Standard of Review

[17] The issue in this application is whether paragraphs 20(1)(b), (c), or (d) of the ATIA require PSPC to withhold from disclosure the two categories of impugned information: the Applicant's pricing references and the information regarding the Applicant's subcontractors and employee.

[18] This application is made pursuant to subsection 44(1) of the ATIA, which means the Court conducts a *de novo* review pursuant to section 44.1 of the ATIA (*Canada (Minister of Citizenship and Immigration) v Vavilov*, 2019 SCC 65 at para 34; *Canada (Health) v Preventous Collaborative Health*, 2022 FCA 153 ("*Preventous*") at paras 14-15). In this sense, an application filed pursuant to section 44 of the ATIA is not a judicial review of an administrative decision, but rather a review of whether the information requested should be disclosed (*Preventous* at paras 12-13). The Court's role is to determine what decision it would have made in regard to the disclosure (*Perreault v Canada (Foreign Affairs)*, 2023 FC 1051 at paras 20, 29).

#### IV. Analysis

##### A. *The Information in Dispute is Partially Exempt under Paragraph 20(1)(b) of the ATIA*

[19] Both parties agree that the test for the exemption in paragraph 20(1)(b) of the ATIA is set out in *Air Atonabee Ltd v Canada (Minister of Transport)*, 1989 CanLII 10334 (FC) (“*Air Atonabee*”). For a record to be exempt from disclosure under this provision, it must be:

- (1) financial, commercial, scientific or technical information,
- (2) confidential information,
- (3) supplied to a government institution by a third party, and
- (4) treated consistently in a confidential manner by the third party, (*Air Atonabee* at 197).

[20] The Applicant maintains that all the information at issue pertains to either its finances or operations as a commercial enterprise. According to the Applicant, it consistently treated this information as confidential through its internal protocols. The Applicant submits that exempting this information from disclosure would reinforce innovation within Canada’s procurement system.

[21] The Respondent submits that the information must be disclosed because the names of the Applicant’s subcontractors are not commercial. Considering that one of the Applicant’s subcontractors has a public profile showing the individual’s work for the Government of Canada, and that the Applicant did not indicate to the PSPC that any of its information was proprietary or confidential, the Respondent further submits that the Applicant did not treat the information as

confidential. The Respondent's position is that disclosing the information will reinforce the public's confidence in the procurement system.

[22] In my view, the Applicant's pricing references within the Task Authorizations are exempt from disclosure under paragraph 20(1)(b). I nonetheless find that paragraph 20(1)(b) does not exempt the Applicant's subcontractors or their profiles.

[23] Before addressing the *Air Atonabee* test's application to the two categories of impugned information, I first note that the Respondent does not dispute that any of the information was supplied by the Applicant. I agree that the information derives from the Applicant's performance under a TBIPS with the Government of Canada and could not be derived from the Government's independent study or knowledge (*Merck Frosst Canada Ltd v Canada (Health)*, 2012 SCC 3 ("*Merck Frosst*") at para 157).

- (1) The Applicant's Subcontractor and Employee Information is Not Exempt from Disclosure

[24] The first step of the *Air Atonabee* test largely relies on dictionary definitions as the "best guide" for interpreting whether information on a record is categorized as financial, commercial, scientific or technical (*Merck Frosst* at para 139, citing *Air Atonabee* at 198). I accept the Respondent's submission that, according to the dictionary definition, "commercial" information is information about engaging in commerce or work intended for commerce.

[25] The Applicant submits that its subcontractors and their identities are commercial information, as they form part of its essential business relationships and give it a competitive advantage when submitting proposals in procurement processes. The Applicant further submits that the information regarding its subcontractors is part of the procurement process, which is inherently commercial.

[26] The Respondent submits that the identities of the Applicant's subcontractors are not commercial because the record does not contain evidence showing that they are of a superior quality or give the Applicant an advantage in its procurement proposals.

[27] In my view, the Applicant's subcontractors and their experience are commercial in this business context. In *Cache Computer Consulting Corp v Canada (Public Services and Procurement)*, 2025 FC 1515 (“Cache”), which both parties discussed extensively at the hearing, Justice Fuhrer determined that the names of subcontractors were commercial in a similar business context (*Cache* at para 35). In the case before me, the cross examination of the Applicant's affiant revealed that the Applicant views its business relationship with its subcontractors [REDACTED]. The Applicant provided evidence showing that, in a procurement process for consulting services, the subcontractors and the price are the two most important components. I agree with this contention. The Applicant's affiant also described that the Applicant invests time and effort into its subcontractors to enhance its technical score in a procurement bid. Accordingly, the subcontractors' association with the Applicant is an aspect of the Applicant's business operations and is therefore commercial.

[28] The second and fourth steps for an exemption under paragraph 20(1)(b) of the ATIA require the information to be both confidential and treated as such by the Applicant. The invoking party must show, on a balance of probabilities that the impugned information is objectively confidential (*Merck Frosst* at para 162; *Ottawa Football Club v Canada (Minister of Fitness and Amateur Sports)*, 1989 CanLII 9491 at 487 (FC)). *Air Atonabee* sets out the test for confidentiality as follows:

(1) the content of the record be such that the information it contains is not available from sources otherwise accessible by the public or that could not be obtained by observation or independent study by a member of the public acting [alone],

(2) that the information originate and be communicated in a reasonable expectation of confidence that it will not be disclosed, and

(3) that the information be communicated, whether required by law or supplied gratuitously, in a relationship between government and the party supplying it that is either a fiduciary relationship or one that is not contrary to the public interest, and which relationship will be fostered for public benefit by confidential communication. (*Air Atonabee* at 202).

[29] The Respondent submits that the Applicant's subcontractors and employee maintain public profiles that could lead an informed observer to connect them to the Applicant's work under the TBIPS. As evidence of this, the Respondent provides the public list of staff on the Applicant's website and one social media profile of a subcontractor for the Applicant.

[30] At the hearing, the Applicant relied on *Cache* to submit that the public profiles disclose information only in general terms and thus the connection between these individuals, the Applicant, and the underlying TBIPS cannot be considered public.

[31] I first note that the Applicant's position in regard to the employee named in the record is not clear. At the hearing, the Applicant submitted that the information pertaining to this employee should be redacted because it is more detailed than what is available publicly.

However, the Applicant's affiant stated during the cross examination that [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]. The record shows this employee as the Applicant's [REDACTED]

[REDACTED]

[REDACTED]. Given that the record simply shows that the Applicant's employee is doing the work contemplated as part of the employee's publicly available job title, this information is not exempt from disclosure.

[32] Similarly, although the Applicant's relationship with most of its subcontractors is not publicly discernable, I agree with the Respondent that a member of the public could connect one of the subcontractors to the Applicant through a review of public social media profiles.

[33] The Respondent provided the social media profile of [REDACTED]

[REDACTED]

[REDACTED]. The record

shows that this subcontractor was considered a [REDACTED]

[REDACTED].

Comparatively, the record does not reveal many more details than the public profile.

[34] In *Cache*, the respondent had submitted that the profiles of the applicant's subcontractors were publicly accessible through GEDS, a public directory of government employees and contractors. However, an analysis from the applicant's administrative coordinator in *Cache* revealed that only 25% of the applicant's subcontractors were available on GEDS. Of those on GEDS, only eight were listed as "contractor" or "consultant" and many had missing phone numbers or email addresses or were listed as working for the incorrect department, and none mentioned a connection to the applicant. Based on this type of generalized information, Justice Fuhrer concluded that the connection between the applicant and its subcontractors was not available publicly (*Cache* at paras 47-50).

[35] While it is true that the social media profile of the Applicant's subcontractor does not explicitly state that the individual worked as a subcontractor for the Applicant, it does reveal key identifying details about the subcontractor's work under the Task Authorizations. These include that the subcontractor disclosed the relevant department, that the work was done under a contract during the relevant dates, and that the subcontractor held a similar job title to the one listed in the record. Despite the lack of explicit reference to the Applicant, I find that, unlike in *Cache*, a member of the public could connect the Applicant and the TBIPS to this subcontractor through independent study.

[36] In addition to this highly specific information, the Applicant also described the limited number of subcontractors in a given field, often restricting the pool of possible candidates to only one or two in each sector. Along with this factor, the Applicant described its competitors as sophisticated, with only select companies being qualified to compete for higher value contracts

and investing considerable effort into recruiting qualified candidates. In my view, these factors increase the likelihood that the public could connect the subcontractor and employee specified above to the Applicant and its work under the Contract, and therefore this information is not confidential.

[37] This conclusion affects the other elements of the confidentiality analysis in *Air Atonabee*. For instance, although I accept that the Applicant viewed its relationship with its subcontractors as confidential, I do not find that the Applicant objectively treated this relationship as confidential.

[38] The Applicant's affiant asserted that its subcontractors and their identities are held in strict confidence and shared only on a need-to-know basis. To support this conclusion, the Applicant provided its confidentiality clause in its standard subcontractor agreement. In *Cache*, Justice Fuhrer found that the applicant's reliance on its subcontractors was confidential, in part, because of the standard confidentiality clause in contracts between the applicant and other service providers with whom the applicant responded to RFPs. This confidentiality clause stipulated that only the applicant could provide subcontractors to the Government of Canada under a given procurement contract (*Cache* at para 43).

[39] I acknowledge the confidentiality and non-solicitation clauses in the Applicant's standard subcontractor agreement. But neither of these clauses limit the disclosure of the Applicant's relationship to its subcontractors in the same way as *Cache*. In fact, the Applicant's affiant, during cross examination, stated that [REDACTED]



own facts (at para 44). This is particularly the case where the previous access to information requests in *Cache* are readily distinguishable from those on the record in this case. As the Respondent noted at the hearing, *Cache* involved several access to information requests about the applicant itself, not the applicant's competitors (at paras 51-52). Additionally, the information at issue in this case pertains to work completed under an awarded contract, not information about proposals for RFPs. Moreover, the cross examination of the Applicant's affiant revealed that the Applicant [REDACTED]. Accordingly, the responses to the Applicant's access to information requests do not establish a reasonable expectation of confidentiality.

[43] Finally, I note that the Applicant submitted a news article where a government spokesperson stated that they cannot reveal the names of subcontractors because they are third-party information. However, as the Applicant's affiant stated in cross examination, [REDACTED]. This statement, taken out of context, cannot support a reasonable expectation of confidentiality.

(2) The Applicant's Pricing References are Exempt from Disclosure

[44] The Respondent concedes that the days of effort in the Task Authorizations reveal the Applicant's financial information. I agree.

[45] I further find that these pricing references are confidential. The Applicant's pricing references are not publicly available. The Applicant provided evidence that it treated its pricing information as confidential internally and expected it to be treated as confidential by the Government of Canada. For example, although the standard confidentiality agreements between the Applicant and its subcontractors do not limit the disclosure of their work, they do limit the disclosure of the Applicant's pricing and sales. The Respondent has not cross-examined the Applicant's affiant on this point and this evidence remains uncontroverted.

[46] Citing *Société Gamma Inc v Canada (Department of the Secretary of State)*, 1994 CanLII 19529 (FC) ("*Société Gamma*"), the Respondent submits that those who contract with government entities cannot expect their privacy concerns to outweigh the government's accountability obligations.

[47] I do not find *Société Gamma* to be persuasive in this case. The respondent in *Société Gamma* had agreed to redact per-unit pricing information (at 62). As such, the information at issue in that case pertained only to general corporate information about the nature and quality of the applicant's work. Although the information at issue in the case before me includes information about the Applicant's fulfillment of required criteria in a public procurement process, the public nature of the procurement process does not undermine the Applicant's confidentiality expectations given the information at issue reveals specific details of the Applicant's business operations and strategy, including approximations of per diem pricing.

[48] Moreover, maintaining the confidentiality of the Applicant's per diem prices for each task does not contradict the public interest in maintaining an accountable and competitive procurement system.

[49] The Respondent submits that exempting the information from disclosure would run contrary to the public interest in disclosing the distribution of public funds. While I agree that disclosing the allocation of public funds is important, I do not find it necessary to disclose such specific information that it would allow competitors to calculate the Applicant's per diem rate within a narrow range.

[50] I agree with the Applicant that exempting its pricing references from disclosure helps maintain a competitive procurement system. Regularly disclosing per unit pricing to competitors may lead companies to hesitate before competing for contracts in Canada. This is the type of overly broad disclosure the Supreme Court of Canada warned of in *Merck Frosst* that would discourage research and innovation (at para 2).

**B. *The Information in Dispute is Partially Exempt under Paragraph 20(1)(c) of the ATIA***

[51] An exemption to disclosure under paragraph 20(1)(c) of the ATIA requires the Applicant to show considerably more than a mere possibility that, if the disputed information were disclosed, it would reasonably be expected to prejudice its competitive position or cause financial loss (*Merck Frosst* at para 196; *Equifax Canada Co v Canada (Human Resources and Skills Development)*, 2014 FC 487 (“*Equifax*”) at paras 25-26). The precision of the evidence the Applicant must bring to demonstrate a clear link between the disclosure and the alleged harm

varies depending on the inferences on which the Applicant basis its claim (*American Iron & Metal Company Inc v Saint John Port Authority*, 2023 FC 1267 at para 56). In each case, the Applicant must supply cogent, credible and reliable evidence that support that it will face the alleged harm upon disclosure of the information in dispute (*Calian FCA* at para 50).

[52] In regard to the pricing references on the record, the Applicant cites *Equifax* to submit that the information at issue would allow its competitors to reverse engineer part of its strategy for winning procurement bids. Specifically, the Applicant maintains that competitors would undercut its prices by calculating a range of per diem prices for its subcontractors. Emphasizing the competitive nature of the industry, the Applicant submits that any marginal advantage to its competitors could have an outsized impact on its profitability.

[53] The Respondent submits that the Applicant has not met its burden to exempt the pricing references under paragraph 20(1)(c) of the ATIA because competitors would not be able to calculate a sufficiently accurate benchmark price as to affect whether a procurement bid is won or lost.

[54] In my view, disclosing a range of per diem rates raises more than a mere possibility of harm. In *Equifax*, this Court found that the total contract price, when combined with information in the public domain, could allow competitors to calculate a benchmark for future bids with the government (at paras 29-30). In the same way, if the days of effort or term for the Task Authorizations were disclosed along with the total price for each Task Authorization, the range of possible per diem rates could be calculated [REDACTED]. I find this statement

credible given that the Applicant's competitors are qualified for high-value contracts and thus, as the Applicant submitted at the hearing, likely familiar with the industry and the typical number of working days in the period during which a Task Authorization is active.

[55] I recognize the Respondent's reliance on two examples from the Applicant's evidence, where the winning procurement bid was determined by an extremely marginal difference in price, to conclude that the Applicant's competitors would not be able to accurately guess the Applicant's prices. However, I also note that the Applicant's affiant stated in his cross examination that there are instances where the bid is determined by a difference in price [REDACTED].

[56] Moreover, the Applicant's competitors do not have to guess the Applicant's prices perfectly in order to prejudice the Applicant in the procurement process. Rather, the competitors simply have to undercut the Applicant within a reasonable range. As the Applicant's affiant explained, many procurement processes use the median test to ensure that bidders' prices are within a certain percent, typically ten percent, of the average bid. The Applicant invests significant effort into setting its prices to ensure they are sufficient to cover costs, within the median range, and competitive against other bidders. Allowing the Applicant's competitors to calculate the per diem rate within a narrow range would provide a springboard for competitors to set their prices without investing the same time and resources as the Applicant. I, therefore, conclude that the information in the Task Authorizations revealing the Applicant's pricing references is exempt from disclosure under paragraph 20(1)(c) of the ATIA.

[57] Turning to the Applicant's subcontractors and their profiles, the Applicant submits that, if its connection to its subcontractors were revealed along with the fact that these subcontractors supported a winning procurement bid, its competitors would seek to retain them and make them unavailable for the Applicant's future contracts. In *Cache*, the statement from the applicant's affiant that described its subcontractors as the basis of its competitive advantage supported the finding that releasing these non-public profiles would be expected to cause prejudice to the applicant's position. Likewise, the Applicant's affiant in this case describes the industry as "highly competitive" and states that both it and its competitors invest considerable time and resources into recruiting and retaining skilled professionals.

[58] The Respondent submits that the Applicant will not be prejudiced by releasing the information about its subcontractors because there is no evidence of competitors in the industry targeting or recruiting other companies' subcontractors. Rather, it submits that the determining factor for retaining subcontractors is [REDACTED].

[59] I first note that releasing information already in the public domain, such as the Applicant's relationship to its employee and subcontractor who have public profiles, cannot be considered to cause a reasonable expectation of probable harm to the Applicant pursuant to paragraph 20(1)(c) of the ATIA (*Merck Frosst* at paras 219-220).

[60] Nevertheless, I find that disclosing the non-publicly available profiles would reasonably be expected to cause prejudice to the Applicant's competitive position. While I acknowledge the Respondent's submissions highlighting that the subcontractors typically [REDACTED]

[REDACTED]

[REDACTED], I am not convinced that these factors neutralize the real risk noted by the Applicant. The Applicant's competitors are sophisticated, and each company has a narrow range of skilled professionals with whom they could contract in a specialized field. The skilled professionals of a consulting company like the Applicant largely dictate the technical scores the consulting company receives in a procurement proposal. These technical scores are often the determining factor in a procurement process. Allowing the Applicant's competitors to have access to—not only the Applicant's possible subcontractors—but the actual subcontractors who underpinned the Applicant's winning proposal, would give the Applicant's competitors an advantage in knowing which subcontractors are the best to attract and ultimately retain.

[61] I further acknowledge the Respondent submission that competitors are unlikely to target the Applicant's subcontractors because [REDACTED]. But I note that the evidence shows that the Applicant is interested in obtaining information about its competitors' strategies because it submitted at least two access to information requests about the proposals its competitors submitted. Although the Applicant did not receive information about its competitors' subcontractors in these previous access to information requests, this does not foreclose the possibility that the Applicant would have targeted these subcontractors if they had been disclosed. Given the competitiveness of the industry and evidence that the subcontractors in the record are valuable, I find that it is considerably more than a mere possibility that the Applicant will be prejudiced if its non-publicly available subcontractors' information is released.

C. *The Information in Dispute is Not Exempt under Paragraph 20(1)(d) of the ATIA*

[62] An exemption under paragraph 20(1)(d) of the ATIA requires the Applicant to show more than a mere possibility that disclosing the information in dispute would interfere with negotiations (*Clowater v Canada (Industry)*, 2024 FC 916 (“*Clowater*”) at para 85; *Burnbrae Farms Limited v Canada (Canadian Food Inspection Agency)*, 2014 FC 957 (“*Burnbrae Farms*”) at para 125). Evidence of heightened competition or hypothetical risk to business opportunities is insufficient (*Clowater* at para 85; *Oceans Limited v Canada-Newfoundland and Labrador Offshore Petroleum Board*, 2009 FC 974 (“*Oceans Limited*”) at para 64; *Calian FCA* at para 47).

[63] The Applicant submits that disclosing the disputed information would interfere with probable negotiations with its customers (*Porter Airlines Inc v Canada (Attorney General)*, 2014 FC 392 (“*Porter Airlines*”) at para 90. Relying on *Calian Ltd v Canada (Attorney General)*, 2015 FC 1392 (“*Calian FC*”), aff’d *Calian FCA*, the Applicant submits that disclosing per diem rates paid to its subcontractors would push subcontractors to lobby for higher remuneration while allowing competitors to undercut their rates for securing procurement contracts.

[64] The Respondent submits that *Calian FC* found that there was harm to the applicant because the disclosure would result in specific personal rates, whereas the information in this case would, at best, result in a range of possible per diem rates. Further, relying on its earlier submissions, the Respondent submits that the names of the Applicant’s subcontractors would not cause harm to the Applicant’s future negotiations.

[65] In my view, the information in dispute is not exempt under paragraph 20(1)(d) of the ATIA.

[66] I find that the Applicant's reference to probable negotiations, as opposed to ongoing or current negotiations, mischaracterizes this Court's jurisprudence regarding exemptions under paragraph 20(1)(d) of the ATIA. Contrary to the Applicant's assertion, *Porter Airlines* does not "demonstrate that a 'probable' future negotiation may trigger the exemption". In my reading of *Porter Airlines*, Justice Rennie states that there is a lack of evidence of actual—or even probable—negotiations to refuse to exempt the information in dispute from disclosure under paragraph 20(1)(d) (at para 90). The case does not support that this Court can consider probable negotiations, in themselves, to be sufficient to support an exemption under paragraph 20(1)(d) of the ATIA.

[67] Indeed, the preponderance of the jurisprudence on this matter, much of which the Applicant relies on for other portions of its submissions, confirms that actual or ongoing negotiations are required as a starting point for an exemption under paragraph 20(1)(d) (*Clowater* at para 85; *Calian FCA* at paras 49-50; *A Inc v Canadian Museum for Human Rights*, 2022 FC 1115 at paras 99-100; *Concord Premium Meats Ltd v Canada (Food Inspection Agency)*, 2020 FC 1166 at paras 116-117; *Burnbrae Farms* at para 125; *Saint John Shipbuilding Ltd v Canada (Minister of Supply and Services)*, [1988] FCJ No 902, 1988 CarswellNat 213 at paras 20-22). This Court has found the existence of ongoing negotiations to be necessary to distinguish between paragraphs 20(1)(c) and 20(1)(d) of the ATIA (*Oceans Limited* at para 64).

The Applicant's use of a single line from *Porter Airlines* to attempt to broaden the exemption under paragraph 20(1)(d) cannot support disregarding this clear line of jurisprudence.

[68] Accordingly, the Applicant's claim as regards to its probable negotiations with potential customers cannot support an exemption under paragraph 20(1)(d) of the ATIA. As Justice Fuhrer found in *Cache*, paragraph 20(1)(d) does not exempt the information in dispute from disclosure where the only negotiations at issue are potential RFP bids (at para 82).

[69] The Applicant also submits that disclosing its subcontractors' pay rates may lead the subcontractors to demand higher remuneration during their ongoing negotiations with the Applicant. The Applicant relies on *Calian FC* to suggest that its subcontractors would negotiate for pay at the same time as revenue would decrease due to competition.

[70] I disagree. In *Calian FC*, Justice Brown relied on evidence on the record to determine that the applicant's consultants would pressure the applicant to pay higher rates if they were aware of the overhead charge. No similar evidence is available on the record in this case. Instead, the Applicant's affidavit states its competitors may seek to retain its subcontractors. This is evidence of increased competition, not evidence of a similar price squeeze to the one described in *Calian FC*. As such, the information in dispute is not exempt under paragraph 20(1)(d) of the ATIA.

D. *Summary of Information Exempt from Disclosure*

[71] Considering the foregoing analysis, I find that the information in dispute is partially exempt from disclosure under subsection 20(1) of the ATIA.

[72] Specifically, I find that the Applicant's pricing references, revealed by the days of effort and dates associated with the Task Authorizations, are exempt under paragraphs 20(1)(b) and (c) of the ATIA, as it is confidential financial information that would allow the Applicant's competitors to undercut its prices.

[73] I also find that, with the exception of the subcontractor and employee listed in paragraphs 31 and 33 of this Judgement, the identities and qualifications of the Applicant's subcontractors are exempt under paragraph 20(1)(c) of the ATIA. There is more than a mere possibility that this information would prejudice the Applicant's competitive position.

V. Costs

[74] Both parties requested costs, but neither made submissions on the amount. Costs are discretionary and will ordinarily follow the result of this type of proceeding under the ATIA (ATIA, s 53(1)).

[75] This judicial review is allowed, but only in part. Consequently, costs should be assessed on the lower end of the spectrum of the center column in the table in Tariff B of the *Federal Courts Rules*, SOR/98-106.

[76] Considering this context, I award the Applicant \$3,240 in costs based on the applicable tariff.

VI. Conclusion

[77] For the reasons above, this application for judicial review is allowed in part. The information relating to days worked within the Task Authorizations and the non-publicly disclosed subcontractors in the record are exempt from disclosure under subsection 20(1) of the ATIA. I find that exempting the specified information from disclosure balances PSPC's obligations for accountability and consideration for the protection of third-party information (*Merck Frosst* at para 2).

**JUDGMENT in T-573-24**

**THIS COURT’S JUDGMENT is that:**

1. This application for judicial review is allowed in part, based on paragraphs 20(1)(b) and (c) of the ATIA.
2. The Respondent is ordered, under section 51 of the ATIA, to redact the days of effort and date references from the records proposed for release, and also to redact the names and information pertaining to the Applicant’s subcontractors with the exception of the subcontractor and employee listed in paragraphs 31 and 33 of this Judgement, in substantially the same form as in Exhibit “D” to the affidavit of Donald R. Powell sworn on June 7, 2024.
3. The Respondent shall provide the redacted records, within thirty (30) days of this Judgement, to the Applicant for review before their release. Upon receipt of the redacted records, the Applicant shall have twenty (20) days to submit to the Respondent comments regarding any omissions or incomplete redactions in accordance with paragraphs 71 to 73 of this Judgement.
4. Costs in the amount of \$3,240 are awarded to the Applicant.

“Shirzad A.”

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Judge

**FEDERAL COURT**  
**SOLICITORS OF RECORD**

**DOCKET:** T-573-24

**STYLE OF CAUSE:** TPG TECHNOLOGY CONSULTING LTD. v  
ATTORNEY GENERAL OF CANADA

**PLACE OF HEARING:** TORONTO, ONTARIO

**DATE OF HEARING:** DECEMBER 16, 2025

**PUBLIC JUDGMENT AND  
REASONS:** AHMED J.

**DATED:** MARCH 2, 2026

**APPEARANCES:**

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