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March 20, 2013

**CERTIFIED MAIL/RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

Dear Sir or Madam:

In accordance with the requirements of the alternative reporting and disclosure method under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations § 2520.104-23, the following information is provided by the undersigned employer:

|  |  |
|--|--|
| Name and Address of Employer:                        | Aimia Inc. (and subsidiaries)<br>5100 de Maisonneuve Ouest<br>Montréal, Québec<br>Canada H4A 3T2 |
| Employer Identification Number:                      | 41-0833079   |
| Number of Plans:                                     | One <sup>1</sup>   |
| Number of Employees Eligible to Participate in Plan: | 10-15 <sup>2</sup>   |

<sup>1</sup> This reflects the number of plans in which U.S. persons are eligible to participate.

<sup>2</sup> This reflects the number of U.S. persons that are eligible to participate in the plan. The total number of participants that are eligible to participate in the plan is 40-50.



The undersigned maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the undersigned.

Aimia Inc.

By:   
Mark Hounsell

Title: Chief Legal Officer and Corporate  
Secretary

AIMIA

5100 Avenue de l'Université  
7th Floor  
Montreal, Qc H3A 2K4



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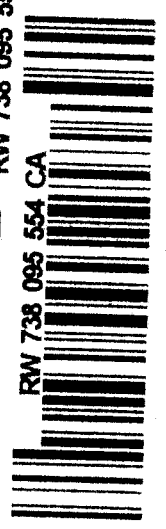
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