



Mark Hounsell  
General Counsel, Chief Compliance  
Officer and Corporate Secretary

EDSA/PUBLIC DISCLOSURE

2017 FEB 23 PM 3:05

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**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

February 21, 2017

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

2520170900044

**Re: Nonqualified Deferred Compensation Plan**  
**CAE Inc.** *EIN 06-1462730*  
**CAE USA Inc.** **EIN 51-0311065**  
**CAE Healthcare, Inc.** **EIN 22-3437089**  
**CAE Simuflite, Inc.** **EIN 06-1462730**

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for an unfunded pension plan sponsored and maintained by CAE Inc. and certain of its United States subsidiaries for a select group of management or highly compensated employees.

1. The name, address and employer identification number assigned by the Internal Revenue Service to CAE Inc. and the subsidiaries are as follows:

Name	Address	Employer Identification Number
CAE Inc.	8585 Cote-de-Liesse, Montreal, Quebec H4T 1G6, Canada	N/A*
CAE USA Inc.	4908 Tampa West Blvd., Tampa, FL 33634	51-0311065

\* Employees who participate in the plan are employed by CAE Inc. and certain of its United States subsidiaries (i.e., CAE USA Inc., CAE Healthcare, Inc. and CAE Simuflite, Inc.). CAE Inc. is a Canadian public company that is not required to maintain an employer identification number for United States tax purposes.

CAE Healthcare, Inc.	6300 Edgelake Drive, Sarasota, FL 34240	22-3437089
CAE SimuFlite, Inc.	4908 Tampa West Blvd., Tampa, FL 33634	06-1462730

2. The employer declares that it maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (the "Plan").

Name of Plan	Current Number of Eligible Participants
CAE Inc. Executive Deferred Share Unit Plan – US Supplement	5**
CAE Inc. Fiscal 2005 Deferred Share Unit Plan – US Supplement	20**
CAE US Non-qualified Deferred Compensation Plan (CAE SimuFlite, Inc. only)	28

Very truly yours,



Mark Hounsell  
General Counsel, Chief Compliance Officer and Corporate Secretary

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\*\*The numbers of eligible participants listed in this table only include those employees of the United States subsidiary entities listed above who participate under the US Supplement to each of the plans and do not include Canadian employees of CAE Inc. who participate in the plans.

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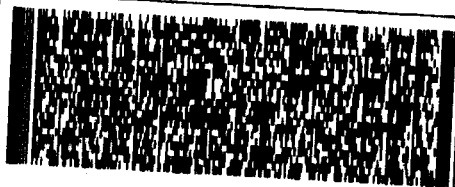
ORIGIN ID: YULA (514) 340-5310  
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CAE INC  
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CANADA CA

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BILL SENDER

TO EMPLOYEE BENEFITS ADMINISTRATION  
TOP HAT PLAN EXEMPTION  
ROOM N-1513, US DEPT OF LABOR  
200 CONSTITUTION AVENUE N.W.  
WASHINGTON DC 20210  
(11) 111-1111 REF: 110248  
DEPT: EXT: 2018

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