

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

March 14, 2023

Sonya Branco Chief Financial Officer CAE Inc. 8585 Côte-de-Liesse Saint-Laurent, Québec, H4T 1G6

Re: CAE Inc.

Form 40-F for the Fiscal Year Ended March 31, 2022

Filed June 23, 2022 File No. 001-31402

Dear Sonya Branco:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing