

CERTNYS

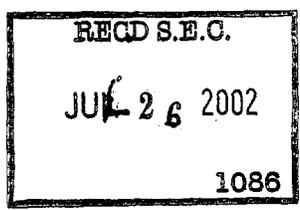


1-31402

REVISED

July 26, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



PROCESSED

JUL 31 2002

**THOMSON
FINANCIAL**

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, CAE Inc., Common Shares, including associated Common Share purchase rights pursuant to the Registrant's Shareholder Rights Plan, which purchase rights will trade together with the Common Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 40-F received on July 26, 2002. Tentative listing date - July 29, 2002.

Sincerely,

Pawan Elash