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FILED VIA SEDAR

October 2, 2019

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: American Aires Inc. (the “Company”)

We refer to the final prospectus of the Company dated October 2, 2019 (the “**Prospectus**”).

We hereby consent to the reference in the Prospectus to our firm name within the cover page disclosure and under the headings “Material Contracts” and “Experts”.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the use of our name referred to above or that is within our knowledge as a result of the services we performed in connection with the Prospectus.

Yours truly,

“IRWIN LOWY LLP”