

October 2, 2019

TO: Ontario Securities Commission, as Principle Regulator  
AND TO: Alberta Securities Commission  
British Columbia Securities Commission, collectively, the "Commissions"

Dear Sirs/Mesdames:

Re: American Aires Inc.

We refer to the final prospectus of American Aires Inc. (the "Company") dated October 2, 2019 relating to the issue and sale of a minimum of 24,000,000 common shares and a maximum of 25,200,000 common shares of the Company at a price of \$0.30 per common share.

We consent to being named and to the use in the above-mentioned prospectus of our report dated October 2, 2019, to the shareholders of American Aires Inc. on the following financial statements:

- Statements of financial position as at December 31, 2018 and 2017; and,
- Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended December 31, 2018 and 2017.

We report that we have read the prospectus and all information therein have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,



MNP LLP