



January 10, 2023

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

**Re: American Aires Inc.
Notice of Change of Auditor Pursuant to National Instrument NI 51-102 –
Continuous Disclosure Obligations (“NI 51-102”)**

In accordance with Section 4.11 of National Instrument 51-102, we have reviewed the Corporation’s Notice of Change of Auditor (“the Notice”) dated January 10, 2023. Based on our information as of this date, we agree with the statements contained in the Notice pertaining to our firm.

Yours truly,

MNP LLP

**Chartered Professional Accountants
Licensed Public Accountants**