



AGT Partners LLP
Chartered Professional Accountants

Tel: 905-266-0287
Fax: 905-266-1349
info@agtllp.com

7675 Highway 27, unit 23
Woodbridge, ON L4L 4M5
www.agtllp.com

January 10, 2023

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Madames:

Change of Auditor of American Aires Inc. (the “Company”)

We acknowledge the receipt of a Notice of Change of Auditors (the “Notice”) dated January 10, 2023 given by the Company to ourselves.

Based on our information as of this date, we agree with the statements set out in the Notice.

Yours truly,

AGT Partners LLP

AGT Partners LLP
Chartered Professional Accountants