

Mahendra CA
Professional Corporation
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January 29, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Partner jet Corp. (the "Corporation")

I acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated January 29, 2018 delivered to me by the Corporation in respect of the change of auditor of the Corporation, to be effective as of January 29, 2018.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by Mahendra CA Professional Corporation that I have reviewed the Notice and, based on my knowledge as at the time of receipt of the Notice, I agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours very truly,

Mahendra CA Professional Corporation

Navin Mahendra

Navin Mahendra, CPA, CA, LPA

c.c. Partner Jet Corp.