

July 7, 2005

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financier du Québec
Administrator of the Securities Act, New Brunswick
Nova Scotia Securities Commission
Prince Edward Island, Department of Community Affairs and Attorney General
Newfoundland and Labrador Securities Division, Department of Government Securities and
Lands

Dear Sirs / Mesdames:

Re: Magnequench

We refer to the prospectus of AMR Technologies Inc. ("AMR") dated July 7, 2005 relating to the sale and issue of subscription receipts of AMR, each subscription receipt having the right to receive one common share of AMR and one-half of one common share warrant of AMR.

We consent to the use in the above-mentioned prospectus of our report dated March 8, 2005, except for Notes 12 and 18 as to which the date is June 22, 2005, to the Directors of Magnequench, Inc. on the following :

Combined balance sheet of Magnequench as at December 31, 2004; and

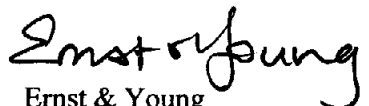
Combined statements of operations, deficit and net investment and cash flows for the year ended December 31, 2004,

Collectively (the "Combined Financial Statements").

We report that we have read the prospectus and 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.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

A handwritten signature in black ink that reads 'Ernst & Young' in a cursive, stylized script.

Ernst & Young
Singapore
Certified Public Accountants