ERNST & YOUNG

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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: AMR Technologies Inc. (the "Company")

We refer to the prospectus of the Company dated July 7, 2005 relating to the offering of subscription receipts.

We consent to the use in the above-mentioned prospectus of our report dated March 1, 2005, except as to note 23 which is as of July 7, 2005, to the directors of the Company on the following financial statements:

Consolidated balance sheets as at December 31, 2004 and 2003;

Consolidated statements of operations and retained earnings (deficit) and cash flows for each of the years in the three-year period ended December 31, 2004.

We also consent to the use in the above mentioned prospectus of our compilation report dated July 7, 2005 to the directors of the Company on the following unaudited pro forma consolidated financial statements:

Pro forma consolidated balance sheet as at March 31, 2005;

Pro forma consolidated statements of operations for the three-month period ended March 31, 2005 and for the fiscal year ended December 31, 2004.

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 audits of such financial statements.

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,

Ernst & Young LLP

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