

McGovern Hurley

Audit. Tax. Advisory.

January 27, 2025

To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

And To: Trilogy AI Corp.
Crowe MacKay LLP

Dear Sirs/Mesdames:

Re: Trilogy AI Corp.

We have reviewed the information contained in the Change of Auditor Notice of Trilogy AI Corp. dated January 27, 2025 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Crowe MacKay LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants