



May 16, 2023

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Office of the Superintendent of Securities Service Newfoundland and Labrador
Nova Scotia Securities Commission
Financial and Consumer Services Division, Prince Edward Island
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Northwest Territories
Office of the Yukon Superintendent of Securities

Dear Sirs/Madames:

Re: Canada Jetlines Operations Ltd. (the "Company")

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated May 12, 2023 ("the Notice") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Davidson & Company LLP.

Yours very truly,

A handwritten signature in black ink that reads 'MNP LLP'.

**Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario**