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April 14, 2026

**To: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission**

Dear Sirs/Mesdames:

Re: American Aires Inc. – Notice of Change of Auditor

We have read the Notice of Change of Auditor of American Aires Inc. dated April 14, 2026 (the “**Notice**”).

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice relating to our withdrawal and resignation as auditor of the Company.

Yours truly,

[s] "Umair Tasadduq"

AGT Partners LLP
Umair Tasadduq
Authorized Signatory