Fraser Valley and Northern TSO Surrey BC V3T 5E1

February 02, 2017

AIR CANADA AIR CANADA CENTRE 1220 PO BOX 14000 STATION AIRPORT DORVAL QC H4Y 1H4 Account Number 10009 2287 RC0003

Dear Sir or Madam:

Re: Certification of Canadian residency for the tax year 2017
Tax agreement between Canada and the Republic of Poland
AIR CANADA

This is to certify that, based on available information, you are considered a resident of Canada for income tax purposes for the tax year noted above.

With this certification, the foreign authorities may apply the provisions of an existing tax agreement. This may reduce or eliminate foreign tax on foreign income for a resident of Canada.

Yours truly,

S. Samran

Taxpayer Services

CERTIFIED ATTESTÉ
For Director of Canada Pagence du Revenue Agency revenu un Canada