PERLEY-ROBERTSON, HILL & McDOUGALL LLP/s.r.l.

Lawyers / Patent & Trade-Mark Agents
Avocats / Agents de brevets et de marques de commerce

September 20, 2019
SENT BY SEDAR

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs and Mesdames:

Re: Martello Technologies Group Inc. (the "Issuer")

We refer to the short form prospectus of the Issuer dated September 20, 2019 (the "Prospectus"). In the Prospectus, reference is made to this firm on the second cover page and under the heading "Interests of Experts" and to the name and opinions of this firm under the heading "Eligibility for Investment". We hereby consent to the use of such references and our opinions in the Prospectus.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are: (i) derived from our opinion referred to above, or (ii) within our knowledge as a result of services we performed in connection with our opinion referred to above.

This letter is delivered to the addressees pursuant to the requirements of securities legislation.

Yours very truly,

"Perley-Robertson, Hill & McDougall LLP/s.r.l."