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September 20, 2019

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

Dear Sirs/Mesdames:

RE: Martello Technologies Group Inc.

We refer to the short form prospectus of Martello Technologies Group Inc. (the "Company") dated September 20, 2019 relating to the offering of common shares of the Company (the "Prospectus").

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated July 16, 2019 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at March 31, 2019 and 2018;
- Consolidated statements of loss and comprehensive loss, consolidated statements of changes in shareholders' equity and cash flows for the years ended March 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

/s/ Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants