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October 25, 2017

BY SEDAR

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Patriot One Technologies Inc.
Final Short Form Prospectus dated October 24, 2017**

We refer to the short form prospectus of Patriot One Technologies Inc. (the "**Company**") dated October 24, 2017 (the "**Prospectus**") in connection with the proposed offering of 8,350,000 units of the Company ("**Units**") at a price of \$1.20 per Unit (the "**Offering**") to purchasers in British Columbia, Alberta and Ontario. Each Unit is comprised of one common share of the Company and one-half common share purchase warrant (each whole warrant a "**Warrant**"). The Offering also includes an over-allotment option granted to the underwriters to purchase up to an additional 1,252,500 Units or an additional 626,250 Warrants.

We hereby consent to being named on page 3 of the Prospectus and on page 8 of the Prospectus under the heading "*Eligibility for Investment*" and on page 27 under the heading "*Interest of Experts*".

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to therein or that is within our knowledge as a result of services that we have performed in connection with those matters that are the subject of our opinion.

Yours truly,

(signed) Miller Thomson LLP