

October 25, 2017

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs / Mesdames:

Re: Patriot One Technologies Inc.

We refer to the short form prospectus of Patriot One Technologies Inc. (the "Company") dated October 24, 2017 relating to the sale and issue of 8,350,000 units.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated August 29, 2016 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at May 31, 2016 and 2015;
- Consolidated statements of comprehensive loss, cash flows, and changes in shareholders' equity for the years ended May 31, 2016 and 2015; and
- The related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the short form 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Davidson & Company LLP

DAVIDSON & COMPANY LLP
Chartered Professional Accountants

