



MILLER THOMSON
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November 15, 2018

BY SEDAR

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of
Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Patriot One Technologies Inc.
Final Short Form Prospectus dated November 14, 2018**

We refer to the short form prospectus of Patriot One Technologies Inc. (the "**Company**") dated November 14, 2018 (the "**Prospectus**") in connection with the proposed offering of 16,000,000 units of the Company ("**Units**") at a price of \$2.50 per Unit (the "**Offering**") to purchasers in Alberta, British Columbia, Saskatchewan, Manitoba and Ontario. Each Unit is comprised of one common share of the Company and one common share purchase warrant (each a "**Warrant**"). The Offering also includes an over-allotment option granted to the underwriters to purchase up to an additional 2,400,000 Units or an additional 2,400,000 Warrants.

We hereby consent to the reference to our firm name on the cover page and under the heading "Interests of Experts" and to the reference to our firm name and to our opinion under the heading "Eligibility for Investment" in the Prospectus.

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