

November 15, 2018

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

Dear Sirs / Mesdames:

Re: Patriot One Technologies Inc.

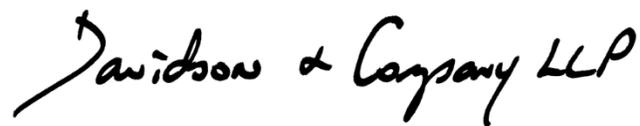
We refer to the short form prospectus of Patriot One Technologies Inc. (the "Company") dated November 14, 2018 relating to the qualification and distribution of 16,000,000 Units.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated November 24, 2017 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at July 31, 2017 and 2016;
- Consolidated statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years ended July 31, 2017 and 2016; and
- The related notes, which comprise a summary of significant accounting policies and other explanatory information.

We report that we have read the preliminary 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

Chartered Professional Accountants

