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October 22, 2021

To: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Commission of Newfoundland and Labrador
The Prince Edward Island Securities Office, Office of the Attorney General
Office of the Superintendent of Securities - Northwest Territories
Office of the Superintendent of Securities - Nunavut
Office of the Superintendent of Securities - Yukon

Dear Sirs / Mesdames:

Re: Quarterhill Inc.

We refer to the prospectus supplement dated October 22, 2021 to the short form base shelf prospectus dated October 19, 2021 of Quarterhill Inc. ("the Company") relating to sale and issue of 50,000 Convertible Unsecured Subordinated Debentures of the Company having an aggregate gross proceeds of \$50,000,000 (collectively herein referred to as the "Prospectus") under the Securities Acts of each of the provinces and territories of Canada with the exception of Quebec (the "Acts").

We consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated March 10, 2021 to the shareholders of the Company on the following consolidated financial statements:

- ▶ Consolidated statement of financial position as at and for the years ended December 31, 2020 and 2019 and January 1, 2019;
- ▶ Consolidated statement of income and comprehensive income, changes in equity and cash flows for the years ended December 31, 2020 and 2019, 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 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 Prospectus as these terms are described in the CPA Canada Handbook - Assurance.

Yours very truly,

Chartered Professional Accountants
Licensed Public Accountants