

October 27, 2016

British Columbia Securities Commission

PO Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, BC
V7Y 1L2

Ontario Securities Commission

20 Queen Street West, 19th Floor, Box 55
Toronto Ontario
M5H 3S8

Alberta Securities Commission

600, 250 – 5th Street S.W.
Calgary, AB
T2P 0R4

TSX Venture Exchange

P.O. Box 11633
Suite 2700 – 650 West Georgia Street
Vancouver, BC
V6B 4N9

Dear Sirs / Mesdames:

Re: Patriot One Detection Ltd. (formerly Patriot One Technologies Inc.)

We refer to the Filing Statement of Patriot One Detection Ltd. (the "Company") dated October 27, 2016 relating to the securities exchange agreement between Patriot One Technologies Inc. and Patriot One Detection Ltd.

We consent to being named and to the use, in the above-mentioned Filing Statement, of our report dated August 29, 2016 to the directors of the Company on the following financial statements:

Statement of financial position as at July 31, 2016;

Statements of comprehensive loss, changes in shareholders' deficiency and cash flows for the period from incorporation on March 7, 2016 to July 31, 2016, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such 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 Filing Statement prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP

Chartered Professional Accountants

