

March 14, 2022

To: Ontario Securities Commission, as Principal Regulator

And to: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities (Newfoundland and Labrador)
Northwest Territories Office of the Superintendent of Securities
Yukon Securities Office
Superintendent of Securities for Nunavut

Dear Sirs/Mesdames:

**RE: Prospectus Supplement of Patriot One Technologies Inc. dated March 14, 2022 (the
“Prospectus Supplement”) to a Short Form Base Shelf Prospectus dated January 5, 2022**

We refer to the Prospectus Supplement, and consent to the use of our name, Dentons Canada LLP, on the cover page and under the heading “*Legal Matters*” in the Prospectus Supplement, and to the use of our name and the references to our opinion under the heading “*Eligibility for Investment*” in the Prospectus Supplement.

We confirm that we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinion referred to above or that are within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

“Dentons Canada LLP”