

November 18, 2022

To:

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
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 Service Newfoundland and Labrador
Ontario Securities Commission
The Manitoba Securities Commission

Dear Sirs/Mesdames:

RE: Southern Energy Corp. (the "Company")

We refer to the short form base shelf prospectus (the "Prospectus") of the Company dated November 18, 2022 relating to the offering and issue, from time to time, of common shares, preferred shares, warrants, debt securities, subscription receipts and units (the "Prospectus").

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated April 19, 2022 to the Shareholders and the Board of Directors of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2021, 2020 and January 1, 2020;

Consolidated statements of earnings (loss) and comprehensive income (loss), changes in shareholders' equity and cash flows for the years ended December 31, 2021 and 2020, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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 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 Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

/s/ Deloitte LLP

Chartered Professional Accountants