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August 1, 2019

To: British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Autorité des marchés financiers (Québec)  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
Office of the Superintendent of Securities, Prince Edward Island

Dear Sirs/Mesdames:

**RE:** Tidewater Midstream and Infrastructure Ltd. **(the "Company")**

We refer to the short form prospectus of the Company dated August 1, 2019 relating to the sale and issue of \$75,000,000 aggregate principal amount of 5.5% convertible unsecured subordinated debentures.

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated March 13, 2019 to the Shareholders of the Company on the following financial statements:

Consolidated statement of financial position as at December 31, 2018 and 2017;

Consolidated statements of net income and comprehensive income, changes in shareholders' equity and cash flows for the years ended December 31, 2018 and 2017, 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 very truly,

/s/ Deloitte LLP

Chartered Professional Accountants