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August 1, 2019

FILE NUMBER: 014725-00071

**VIA SEDAR**

British Columbia Securities Commission  
701 West Georgia Street  
Vancouver, British Columbia V7Y 1L2

**Attention: Prospectus Filings**

Saskatchewan Financial Services Commission  
6th Floor 1919 Saskatchewan Drive  
Regina, SK S4P 3V7

**Attention: Executive Director**

Ontario Securities Commission  
Suite 1903 - 20 Queen Street West  
Toronto, ON M5H 3S8

**Attention: Executive Director**

Nova Scotia Securities Commission  
2nd Floor, 1690 Hollis Street  
Halifax, NS B3J 3J9

**Attention: Executive Director**

Department of Government Services  
Consumer & Commercial Affairs Branch  
2nd Floor, West Block, Confederation Building  
St. John's, NL A1B 4J6

**Attention: Executive Director**

Alberta Securities Commission  
Suite 400, 300, 5th Avenue SW  
Calgary, Alberta T2P 3C4

**Attention: Prospectus Filings**

Manitoba Securities Commission  
500 - 400 St. Mary Avenue  
Winnipeg, MB R3C 4K5

**Attention: Executive Director**

Financial and Consumer Services Commission  
85 Charlotte Street, Suite 300  
Saint John, NB E2L 2J2

**Attention: Executive Director**

Securities Office, Consumer, Corporate and Insurance  
Services Division, Office of the Attorney General  
95 Rochford Street  
Charlottetown, PE C1A 7N8

**Attention: Executive Director**

Autorités des Marchés Financiers  
800, square Victoria, 22e étage  
C.P. 246, tour de la Bourse  
Montréal QC H4Z 1G3

**Attention: Executive Director**

**Re: Tidewater Midstream and Infrastructure Ltd. (the "Corporation")  
Short Form Prospectus dated August 1, 2019 (the "Final Prospectus")  
SEDAR Project #0294581**

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We refer to the Final Prospectus relating to the distribution of up to \$86,250,000 aggregate principal amount of 5.50% convertible unsecured subordinated debentures of the Corporation (the "Debentures") at a price of \$1,000 per Debenture (including up to \$11,250,000 aggregate principal amount of Debentures issuable on the exercise of the over-allotment option granted to the underwriters).



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We consent to the reference to our name on Page (ii) of the Final Prospectus and under the headings "*Legal Matters*" and "*Interest of Experts*" as well as the use of our name and legal opinions contained in the Final Prospectus under the headings of "*Certain Canadian Federal Income Tax Considerations*" and "*Eligibility for Investment*".

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

Sincerely,

(signed) "*DLA Piper (Canada) LLP*"