

August 1, 2019

DELIVERED VIA SEDAR

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

Dear Sirs / Mesdames:

Re: Tidewater Midstream and Infrastructure Ltd. (the "Corporation") – Final Short Form Prospectus (the "Prospectus") dated August 1, 2019

We refer to the Prospectus relating to the distribution of up to \$86,250,000 aggregate principal amount of 5.5% 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 granted to the underwriters).

We consent to the use of our name, Burnet, Duckworth & Palmer LLP, on the cover page and under the headings "*Legal Matters*" and "*Interest of Experts*" in the Prospectus, and the use of our name and the references to our opinion under the headings "*Certain Canadian Federal Income Tax Considerations*" and "*Eligibility for Investment*" in the Prospectus.

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

This is a consent contemplated by Section 10.1 of National Instrument 41-101 – *General Prospectus Requirements*, and does not in any way extend our liability beyond the statutory liability provisions of Canadian securities legislation applicable to the Prospectus.

Yours truly,

(signed) "*Burnet, Duckworth & Palmer LLP*"