August 3, 2018

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Nova Scotia Securities Commission
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities, Northwest Territories
Office of the Yukon Superintendent of Securities
Nunavut Securities Office

Re: Superior Plus Corp.

Dear Ladies and Sirs:

We refer to the short form base shelf prospectus of Superior Plus Corp. (the "Company") dated November 9, 2016 relating to the issue and sale of common shares, preferred shares, warrants, subscription receipts and debt securities of the Company in the aggregate amount of up to $1,500,000,000 (the "Prospectus").

We consent to being named in and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated June 22, 2018 to the Board of Directors of the Company on the following combined financial statements of The Retail Propane Businesses of NGL Energy Partners LP included in the Business Acquisition Report (the "Report") of the Company dated August 3, 2018:

- combined balance sheets as of March 31, 2018 and March 31, 2017
- combined statement of operations, combined statement of changes in parent's net investment, and combined statement of cash flows for the year ended March 31, 2018 and March 31, 2017, and
- related notes, which comprise a summary of significant accounting policies and other explanatory information

We report that we have read the related Prospectus and the Report and all information specifically included 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 sincerely,

GRANT THORNTON LLP