FORM 52-109F1
CERTIFICATION OF ANNUAL FILINGS
FULL CERTIFICATE

I, Mark Holbrook, Chief Financial Officer of Kruger Products L.P., certify the following:

1. ***Review***: I have reviewed the AIF, if any, annual financial statements and annual MD&A, including, for greater certainty, all documents and information that are incorporated by reference in the AIF (together, the "annual filings") of Kruger Products L.P. ("KPLP") for the financial year ended December 31, 2017.

2. ***No misrepresentations***: Based on my knowledge, having exercised reasonable diligence, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, for the period covered by the annual filings.

3. ***Fair presentation***: Based on my knowledge, having exercised reasonable diligence, the annual financial statements together with the other financial information included in the annual filings fairly present in all material respects the financial condition, financial performance and cash flows of KPLP, as of the date of and for the periods presented in the annual filings.

4. ***Responsibility***: KPLP's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as those terms are defined in National Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings, for KPLP.

5. ***Design***: Subject to the limitations, if any, described in paragraphs 5.2 and 5.3, KPLP's other certifying officer(s) and I have, as at the financial year end

    A. designed DC&P, or caused it to be designed under our supervision, to provide reasonable assurance that

        I. material information relating to KPLP is made known to us by others, particularly during the period in which the annual filings are being prepared; and

        II. information required to be disclosed by KPLP in its annual filings, interim filings or other reports filed or submitted by it under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and

B. designed ICFR, or caused it to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with KPLP's GAAP.

5.1 ***Control framework***: The control framework KPLP's other certifying officer(s) and I used to design KPLP's ICFR is *the Internal Control – Integrated Framework (2013 COSO Framework published by The Committee of Sponsoring Organizations of the Treadway Commission.)*

5.2 N/A

5.3 N/A

6. ***Evaluation***: KPLP's other certifying officer(s) and I have

A. evaluated, or caused to be evaluated under our supervision, the effectiveness of the KPLP's DC&P at the financial year end and KPLP has disclosed in its annual MD&A our conclusions about the effectiveness of DC&P at the financial year end based on that evaluation; and

B. evaluated, or caused to be evaluated under our supervision, the effectiveness of the KPLP's ICFR at the financial year end and KPLP has disclosed in its annual MD&A

I. our conclusions about the effectiveness of ICFR at the financial year end based on that evaluation; and

II. N/A

7. ***Reporting changes in ICFR***: KPLP has disclosed in its annual MD&A any change in KPLP's ICFR that occurred during the period beginning on September 25, 2017 and ended on December 31, 2017 that has materially affected, or is reasonably likely to materially affect, KPLP's ICFR.

8. ***Reporting to KPLP's auditors and board of directors or audit committee***: KPLP's other certifying officer(s) and I have disclosed, based on our most recent evaluation of ICFR, to KPLP's auditors, and the board of directors or the audit committee of the board of directors any fraud that involves management or other employees who have a significant role in KPLP's ICFR.

Date: March 8, 2018

(signed)

Mark Holbrook
Chief Financial Officer