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August 12, 2021

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Securities Office, Consumer, Corporate and Insurance Services Division,
Office of the Attorney General of PEI
Department of Government Services,
Consumer & Commercial Affairs Branch of Newfoundland

**Re: Tidewater Renewables Ltd. (the “Corporation”)
Final Base Prep Prospectus dated August 12, 2021
SEDAR Project #03251738**

We refer to the final base PREP prospectus dated August 12, 2021 (the “**Prospectus**”) of the Corporation relating to an initial public offering of common shares of the Corporation.

We hereby consent to the reference to our name in the Prospectus under the heading “Experts”.

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

Sincerely,

“DLA Piper LLP”