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**OSLER**

Toronto

April 27, 2021

Montréal

**VIA SEDAR**

Calgary

TO: Ontario Securities Commission, as Principal Regulator

Ottawa

AND TO: British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority, Saskatchewan  
The Manitoba Securities Commission  
Autorité des marchés financiers  
Financial and Consumer Services Commission (New Brunswick)  
Securities Office, Prince Edward Island  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland and Labrador  
Office of the Yukon Superintendent of Securities  
Office of the Superintendent, Northwest Territories  
Nunavut Securities Office

Vancouver

New York

Dear Sirs and Mesdames:

**Re: Sustainable Power & Infrastructure Split Corp.**

We refer you to the final long form prospectus (the “Prospectus”) dated April 27, 2021 of Sustainable Power & Infrastructure Split Corp.. In the Prospectus, reference is made to this firm on the face page, under the subheading “Prospectus Summary – Agents” and under the heading “Experts” and to the opinion of this firm under the heading “Income Tax Considerations”. We hereby consent to being named in the Prospectus and to the use of our opinion.

We also confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations (as defined in Canadian securities legislation) in the information contained in the Prospectus that are: (i) derived from our opinions referred to above, or (ii) within our knowledge as a result of the services we have performed in connection with our opinions referred to above.

Yours very truly,

***“Osler, Hoskin & Harcourt LLP”***