



April 28, 2022

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers (Québec)
Financial and Consumer Services Commission (New Brunswick)
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
Office of the Superintendent of Securities Nunavut

Dear Sirs and Mesdames:

We refer to the short form base shelf prospectus of Sustainable Power & Infrastructure Split Corp. (the Fund) dated April 28, 2022 (the "Prospectus") relating to the sale and issue of class A shares and preferred shares.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 18, 2022 to the shareholders of the Fund on the following financial statements:

- statement of financial position as at December 31, 2021;
- statements of comprehensive income, cash flows, and changes in net assets attributable to holders of redeemable class A shares for the period from May 21, 2021 (commencement of operations) to December 31, 2021; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements on which we have reported or that are within our knowledge as a result of our audit of such financial statements.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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.

/s/PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants