



Bennett Jones

Bennett Jones LLP
3400 One First Canadian Place, P.O. Box 130
Toronto, Ontario, M5X 1A4 Canada
T: 416.863.1200
F: 416.863.1716

October 10, 2018

Ontario Securities Commission, as principal regulator
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Superintendent of Securities, Prince Edward Island
Superintendent of Securities, Newfoundland and Labrador

Dear Sirs/Mesdames:

Re: Algonquin Power & Utilities Corp. (the "Corporation") - prospectus supplement dated October 10, 2018 to short form base shelf prospectus dated September 18, 2018

We refer to the prospectus supplement dated October 10 (the "**Prospectus Supplement**") to a short form base shelf prospectus of the Corporation dated September 18, 2018, relating to a distribution of Fixed-To-Floating Subordinated Notes – Series 2018-A due October 15, 2078.

We hereby consent to the reference to our firm name on the cover page and under the heading "Interests of Experts" and to the reference to our firm name and to our opinion under the heading "Certain Canadian Federal Income Tax Considerations" in the Prospectus.

We confirm 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 therein that are derived from our opinion referred to therein or that are within our knowledge as a result of the services performed in connection with the preparation of such opinion.

Yours very truly,

"Bennett Jones LLP"

BENNETT JONES LLP