



Incorporating the practice of SMITH LYONS

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File A81214

November 23, 2001

**Alberta Securities Commission
British Columbia Securities Commission
Saskatchewan Securities Commission
Ontario Securities Commission**

Reference: **Nu-Sky Energy Inc. (the "Corporation")
Final Prospectus dated November 23, 2001 (the "Prospectus")**

Dear Sirs:

We refer to our opinion on Canadian Federal Income Tax Consideration contained in the Prospectus (the "Opinion").

We hereby consent to the use of our name and references to the Opinion in the Prospectus.

We have read the Prospectus of the Corporation dated November 23, 2001 and have no reason to believe that there are any misrepresentations in the information contained therein that is derived from the Opinion as a result of our providing the Opinion that is within our knowledge as a result of the preparation of the Opinion.

Yours truly,

Gowling Lafleur Henderson LLP

(signed) *"Jeffrey E. Dyck"*

Jeffrey E. Dyck

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