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August 28, 2002

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Office of the Administrator of Securities New Brunswick
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Commission of Newfoundland

Dear Sirs/Mesdames:

Re: CCS Income Trust (the "Trust")

We refer to the short form prospectus of the Trust dated August 28, 2002 relating to the sale and issue of 2,469,136 Trust Units at a price of \$16.20 per Trust Unit.

We consent to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated February 28, 2002 to the shareholders of Canadian Crude Separators Inc. on the following consolidated financial statements:

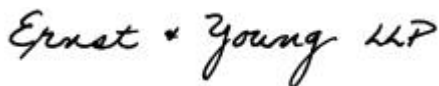
Consolidated balance sheets as at December 31, 2001 and 2000;

Consolidated statements of income, retained earnings and cash flows for the years ended December 31, 2001 and 2000.

We report that we have read the short form 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 upon which we have reported or that are within our knowledge as a result of our audit of such financial statements.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

A handwritten signature in black ink that reads "Ernst & Young LLP". The signature is written in a cursive, flowing style.

Chartered Accountants