

DELIVERED VIA SEDAR

June 3, 2004

British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorité des Marchés Financiers
Office of the Administrator, New Brunswick
Nova Scotia Securities Commission
Registrar of Securities, Prince Edward Island
Securities Division, Department of Justice, Newfoundland and Labrador

Dear Sirs/Mesdames:

Re: NAV Energy Trust

We refer to the (final) short form prospectus dated June 3, 2004 (the "Prospectus") of NAV Energy Trust ("NAV") relating to the distribution of 50,000 8.75% convertible unsecured subordinated debentures of NAV.

We hereby consent to the use of our firm name on the face page of the Prospectus and under the headings "Canadian Federal Income Tax Considerations", "Eligibility for Investment" and "Interests of Experts" in the Prospectus and to the reference to our opinions under the headings "Eligibility for Investment" and "Canadian Federal Income Tax Considerations".

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that is derived from our opinions referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions.

This letter is solely for the information of the addressees and is not to be referred to in whole or in part in the Prospectus or any other similar document and is not to be relied upon for any other purpose.

Yours truly,

BURNET, DUCKWORTH & PALMER LLP

(signed) "*Burnet, Duckworth & Palmer LLP*"