

December 10, 2009

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Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Securities Commission of Newfoundland and Labrador
Registrar of Securities, Prince Edward Island
Autorité des marchés financiers
Saskatchewan Financial Services Commission
Securities Registry, Government of the Northwest Territories
Registrar of Securities, Nunavut
Registrar of Securities, Government of Yukon Territory

Dear Sirs/Mesdames:

**Re: Atlantic Power Corporation (the “Corporation”)
(Final) Short Form Prospectus dated December 10, 2009 (the “Prospectus”)**

We refer to the Prospectus of the Corporation relating to the distribution of 6.25% Convertible Subordinated Unsecured Debentures due March 15, 2017 of the Corporation.

We hereby consent to the reference to our name and legal opinions contained in the Prospectus under the headings “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations” and to the reference to our name on the inside page of the Prospectus and under the heading “Interests of Experts”.

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are derived from our legal opinions provided in the Prospectus or within our knowledge as a result of the services performed by us in connection with such opinion.

This letter is solely for the information of the addressees and is not to be used, quoted or referred to, in whole or in part in any document, nor is it to be published, circulated or furnished in whole or in part to any other person or company, nor should it be relied upon by any other person.

Yours truly,

“Goodmans LLP”