



Barristers & Solicitors

Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, Ontario M5H 2S7

Telephone: 416.979.2211
Facsimile: 416.979.1234
goodmans.ca

March 25, 2020

HARD COPY ON FILE

FILED BY SEDAR

Alberta Securities Commission
Ontario Securities Commission
British Columbia Securities Commission
Autorité des marchés financiers
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities Service (Newfoundland & Labrador)
Office of the Superintendent of Securities (Prince Edward Island)
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities (Northwest Territories)
Nunavut Securities Office

Dear Sirs/Mesdames:

Re: Atlantic Power Corporation (the “Issuer”) Substantial Issuer Bid Offer and Circular dated March 25, 2020 (the “Offer and Circular”)

We refer to the Offer and Circular of the Issuer relating to the offer to purchase for cash common shares of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Offer and Circular under the heading “Canadian Federal Income Tax Considerations”.

Yours truly,

“Goodmans LLP”

GOODMANS LLP