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May 30, 2006

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission (Securities Division)
The Manitoba Securities Commission
Autorité des marchés financiers
New Brunswick Securities Commission
Prince Edward Island Securities Office
Nova Scotia Securities Commission
Securities Commission of Newfoundland and Labrador

Dear Sirs/Mesdames:

**Re: Impax Energy Services Income Trust
Long Form Prospectus Dated May 30, 2006 (the “Prospectus”)
Initial Public Offering**

We have prepared the opinion (the “Opinion”) referred to in the Prospectus on page 142 under the heading “Canadian Federal Income Tax Considerations”.

We hereby consent to the use of our name on the inside cover page and under the headings “Canadian Federal Income Tax Considerations”, “Legal Matters”, “Interest of Experts” and “Glossary” and to the use of the Opinion in the Prospectus.

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

This letter is solely for the private information and use of the securities regulatory authorities to whom this letter is addressed and is not to be quoted from or referred to, in whole or in part, in any document, and should not be relied upon by any other person or company.

Yours truly,

McMillan Binch Mendelsohn LLP