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April 14, 2011

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

Dear Sirs/Mesdames:

**Re: Parallel Energy Trust
Final Long Form Prospectus**

We refer you to the final long form prospectus of Parallel Energy Trust (the “**Trust**”) dated the date hereof (the “**Prospectus**”) relating to an initial public offering of trust units of the Trust to purchasers in each of the provinces of Canada.

We consent to being named in the Prospectus and to the use of the statements attributed to our firm under the heading “United States Federal Income Taxation of the Trust, the CT and the Partnership”.

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

This letter is provided solely for the purpose of assisting you in discharging your responsibilities in connection with the transaction described above and may not be relied upon by any other parties or 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 truly,

Thompson & Knight LLP

LAH/js