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August 20, 2021

To

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

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Securities Instrument 51-102, we have reviewed the notice of change of auditor of GFL Environmental Inc. dated August 20, 2021 (the "Notice") and, based on our knowledge of such information at this time, as it relates to us, we agree with statements 1, 4 and 5, and we have no basis to agree or disagree with statements 2 and 3 contained in the Notice.

Yours very truly,

/s/ Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants