

May 17, 2023

By SEDAR

To: Ontario Securities Commission, as Principal Regulator under the
Passport System

And to: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba 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
Office of the Superintendent of Securities (Yukon Territory)
Northwest Territories Securities Office
Nunavut Securities Office

Dear Sirs/Mesdames:

**Re: Prospectus Supplement dated May 17, 2023 to the Short Form Base Shelf
Prospectus dated May 17, 2023 (the “Supplement”)**

We refer you to the Supplement relating to the offering of Subordinate Voting Shares of GFL Environmental Inc.

We consent to being named on the inside cover page of the Supplement and under the heading “Legal Matters” in the Supplement, and consent to the use of our legal opinions set out under the headings “Eligibility for Investment” and “Material Canadian Federal Income Tax Considerations” in the Supplement, which opinions are provided as of the date of the Supplement.

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

Yours truly,

(signed) “Stikeman Elliott LLP”