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**mccarthy  
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June 21, 2018

**Via Sedar**

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*  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Superintendent of Securities, Prince Edward Island  
Superintendent of Securities, Service Newfoundland and Labrador  
Superintendent of Securities, Northwest Territories  
Superintendent of Securities, Yukon  
Superintendent of Securities, Nunavut

Dear Sirs/Mesdames:

**Re: IPL Plastics Inc. (the "Issuer")  
Filing of a Final Long Form Prospectus dated June 21, 2018 (the "Prospectus")**

We refer you to the Prospectus of the Issuer. In the Prospectus, reference is made to our name on the cover page and under the headings "Legal Matters" and "Directors and Management of the Company" and to our name and opinions under the headings "Certain Canadian Income Tax Considerations" and "Eligibility for Investment".

We hereby consent to being named in the Prospectus, to the inclusion of the reference to the opinions of this firm and to the use of our opinions.

We also 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 opinions referred to above or that are within our knowledge as a result of the services we have performed to render these opinions.

Yours truly,



**McCarthy Tétrault LLP**