

June 21, 2018

By 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
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 Department of Justice
Government of Nunavut
Yukon Department of Justice

Dear Sirs/Mesdames:

Re: Final Prospectus of IPL Plastics Inc. (the “Issuer”)

We refer you to the final prospectus (the “**Prospectus**”) of the Issuer dated June 21, 2018 relating to the distribution of common shares of the Issuer.

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

We have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are (i) derived from our legal opinions provided in the Prospectus, 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”