



Our File No. 248622
Date July 10, 2020

Canadian Securities Exchange
First Canadian Place
100 King Street West, Suite 7210
Toronto, ON
M5X 1E1

Attention: Listings & Regulation

Dear Sirs/Mesdames:

Re: Micron Waste Technologies Inc.

We are solicitors to Micron Waste Technologies Inc. (the “**Company**”) and in that capacity and, in accordance with section 3.4 of Canadian Securities Exchange Policy 6, have been asked to deliver to you our opinion in connection with the issuance of 16,500,000 common shares (the “**Common Shares**”) at a deemed price of \$0.08 per Common Share and 16,500,000 replacement warrants (the “**Replacement Warrants**”) pursuant to the acquisition of all of the issued and outstanding shares of Covid Technologies Inc. by the Company.

The Replacement Warrants are exercisable to purchase one common share of the Company at an exercise price of \$0.10 for a period up to and including April 28, 2025.

We have reviewed, and in connection with providing this opinion have relied upon, resolutions of the Board of Directors of the Company and other relevant documents and we have considered such questions of law as we consider relevant or appropriate in the circumstances.

We are solicitors qualified to carry on the practice of law in British Columbia and we express no opinion as to any laws, or matters governed by any laws other than the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

Based and relying on and subject to the foregoing, it is our opinion that:

1. The Common Shares have been validly issued as fully paid and non-assessable common shares in the capital of the Company; and
2. The common shares upon exercise of the Replacement Warrants in accordance with the terms of the certificates evidencing the Replacement Warrants and the payment of the exercise price therefor, will all be validly issued as fully paid and non-assessable common shares in the capital of the Company.

This opinion is provided for the due discharge of your regulatory function and should not be relied upon by any other person without our prior written consent.

This opinion is limited to the matters stated herein, and no opinion or belief is implied or may be inferred beyond the matters expressly stated herein. This opinion is given as of the date hereof and we disclaim

any obligation or undertaking to advise you of any change in law or fact affecting or bearing upon this opinion occurring after the date hereof which may come or be brought to our attention.

Yours truly,

A handwritten signature in black ink that reads "McMillan LLP". The letters are cursive and slightly slanted to the right.

McMillan LLP