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April 28, 2021

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

Dear Sirs/Mesdames:

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the notice of change of auditor of Saputo Inc. dated April 23, 2021 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statement 4 and we have no basis to agree or disagree with statements 1, 2, 3, and 5 contained in the Notice. Deloitte LLP has been engaged and will complete the audit of Saputo Inc.'s fiscal 2021 financial statements.

Yours very truly,

/s/ Deloitte LLP¹

¹ CPA auditor, CA, public accountancy permit No. A125494