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May 13, 2024

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
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Financial and Consumer Services Division, 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
Office of the Superintendent of Securities, Nunavut

Dear Sirs/Mesdames:

**Re: Sun Life Financial Inc. ("SLF")
Pricing Supplement No. 2 dated May 13, 2024 to the Short Form Base Shelf Prospectus dated March 24, 2023 as supplemented by the prospectus supplement of SLF dated March 24, 2023 (the "Pricing Supplement")**

We hereby consent to the reference to our name and to the use of our opinions under the headings "Eligibility for Investment" and "Canadian Federal Income Tax Considerations" in the Pricing Supplement relating to the offering of $750 million principal amount of Series 2024-1 Subordinated Unsecured 5.12% Fixed/Floating Debentures due 2036 by SLF.

We have read the Pricing Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Pricing Supplement that are derived from our opinions or that are within our knowledge as a result of services we performed in connection with such opinions.

Yours truly,

*"Torys LLP"*