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August 25, 2016

To the various Securities Commissions and similar regulatory authorities in Canada

Dear Sirs/Mesdames:

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Cargojet Inc. dated August 22, 2016 (the "Notice") and, based on our knowledge of such information at this time, we agree with the statements (a) to (b) and we have no basis to agree or disagree with statements (c) to (d) contained in the Notice.

Yours very truly,

A handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, slightly stylized font.

Chartered Professional Accountants
Licensed Public Accountants