

May 14, 2019



Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Securities Regulation, Service NL, Government of Newfoundland and Labrador

Re: Trulieve Cannabis Corp.

Dear Sir/Madam:

We refer to the final Short Form Base Shelf Prospectus (the "**Prospectus**") of Trulieve Cannabis Corp. (the "**Company**") dated May 14, 2019 relating to the offering for sale of up to \$250,000,000 in the aggregate of subordinate voting shares, debt securities, warrants, subscription receipts, and units of the Company.

We consent to being named in the Prospectus and to the use through incorporation by reference in the Prospectus of our independent auditor's report dated April 10, 2019, to the shareholders of the Company on the following financial statements:

- a. Consolidated Statement of financial position as at December 31, 2018; and,
- b. Consolidated Statements of operations, changes in shareholders' equity, and cash flows and the notes to the financial statements for the year ended December 31, 2018.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

A handwritten signature in black ink that reads 'MNP LLP' in a stylized, cursive font.

MNP LLP
Chartered Professional Accountants
Licensed Public Accountants