



October 31, 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 Prospectus Supplement to a Short Form Base Shelf Prospectus (the “**Prospectus Supplement**”) of Trulieve Cannabis Corp. (the “**Company**”) dated October 31, 2019 relating to the offering for sale of up to 60,000 Senior Secured Note Units of the Company for U.S. \$1,017.65 per Unit.

We consent to being named in the Prospectus Supplement and to the use through incorporation by reference in the Prospectus Supplement of our independent auditor’s report dated September 11, 2018, to the shareholders of the Company on the following financial statements:

- a. Consolidated Statements of financial position as at December 31, 2017; 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, 2017.

We report that we have read the Prospectus Supplement 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.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

Macias Gini & O’Connell LLP