

January 29, 2021

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Manitoba Securities Commission  
Autorité des Marchés Financiers  
New Brunswick Financial and Consumer Services Commission  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Prince Edward Island  
Securities NL, Government of Newfoundland and Labrador  
Government of the Northwest Territories, Office of the Superintendent of Securities  
Government of Yukon, Office of the Superintendent of Securities  
Government of Nunavut, Office of the Superintendent of Securities

Dear Sirs/Mesdames:

**Re: Trulieve Cannabis Corp.**

We refer to the final Short Form Base Shelf Prospectus dated January 29, 2021 (the "Prospectus") of Trulieve Cannabis Corp. (the "Company") relating to the offering for sale of up to \$750,000,000 in the aggregate of subordinate voting shares, debt securities, warrants, subscription receipts and units of the Company.

We consent to being named and to the use through incorporation by reference in the above-mentioned Prospectus, of our report dated April 7, 2020 to the Shareholders of the Company on the following financial statements:

- a. Consolidated statements of financial position as at December 31, 2019 and 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 years ended December 31, 2019 and 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.*

Sincerely,

*MNP LLP*

**Chartered Professional Accountants  
Licensed Public Accountants**

Ottawa, Canada