

April 8, 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 Sir/Madam:

Re: Trulieve Cannabis Corp.

We refer to the Prospectus Supplement, to the Short Form Base Shelf Prospectus dated January 29, 2021, (the "Prospectus") of Trulieve Cannabis Corp. (the "Company") dated April 7, 2021 relating to the offering of subordinate voting shares.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 22, 2021, to the Board of Directors and Shareholders of the Company on the following financial statements:

- a. Consolidated balance sheets of Trulieve Cannabis Corp. as at December 31, 2020 and 2019; and,
- b. Consolidated statements of operations and comprehensive income, changes in shareholders' equity, and cash flows for each of the years in the three year period ended December 31, 2020, and the related notes to the financial statements.

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

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