

July 5, 2021

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 NL, Government of Newfoundland and Labrador
Autorité des Marchés Financiers
Government of the Northwest Territories
Government of Yukon
Government of Nunavut

Dear Sirs/Mesdames:

Re: Trulieve Cannabis Corp. (the "Corporation")

As required by National Instrument 51-102, we have reviewed the information contained in the notice of change of auditor (the "**Notice**") for Trulieve Cannabis Corp. dated July 5, 2021 and, based upon our firm's knowledge of the circumstances, we agree with the information contained in the Notice.

Yours truly,

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

Chartered Professional Accountants, Licensed Public Accountants