

TRULIEVE CANNABIS CORP.

6749 Ben Bostic Road
Quincy, Florida 32351

NOTICE OF CHANGE OF AUDITOR

Pursuant to NI 51-102 (Part 4.11)

TO: MNP LLP

AND TO: Marcum LLP

AND TO: 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

It is proposed that Trulieve Cannabis Corp. (the “**Corporation**”) will change its auditor from MNP LLP (the “**Former Auditor**”) to Marcum LLP (the “**Successor Auditor**”) effective as of July 5, 2021.

The Former Auditor notified the Corporation that it was resigning as the Corporation’s independent registered public accounting firm effective July 5, 2021. Following the resignation of the Former Auditor, the Audit Committee recommended to the Board of Directors the appointment of the Successor Auditor.

The Corporation further reports there were no reservations in the Former Auditor’s reports on the Corporation’s financial statements for the period commencing at the beginning of the Corporation’s two most recently completed financial years and ending on the date of resignation of the Former Auditor.

There are no reportable events including disagreements, consultations, or unresolved issues as defined in NI 51-102 (Part 4.11) between the Corporation and the Former Auditor. The change of the auditor and the recommendation to appoint the Successor Auditor was approved by the Audit Committee and the Board of Directors of the Corporation.

DATED this 5th day of July, 2021.

TRULIEVE CANNABIS CORP.

Per: /s/ “Eric Powers”
Eric Powers
Chief Legal Officer and Corporate Secretary

[Letterhead of Former Auditor]

July 5, 2021

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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 do not disagree with the information contained in the Notice.

Yours truly,

MNP LLP

Per:

[Letterhead of Successor Auditor]

July 5 2021

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
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Government of Nunavut

Dear Sirs/Mesdames:

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

We have read the notice of change of auditor (the "**Notice**") of Trulieve Cannabis Corp. dated July 5, 2021 and are in agreement with the statements in such Notice.

Yours truly,

MARCUM LLP

Per: