

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")

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

MARCUM LLP