



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 11, 2023

Alex D'Amico
Chief Financial Officer
Trulieve Cannabis Corp.
6749 Ben Bostic Road
Quincy, FL 32351

Re: Trulieve Cannabis Corp.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 30, 2022
File No. 000-56248

Dear Alex D'Amico:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences