



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