

December 7, 2023

TO: British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission

Dear Sir/Madam:

**Re: Adastra Holdings Ltd. (the "Company")**

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We have read the Notice of Change of Auditor of Adastra Holdings Ltd. dated December 7, 2023 (the "Notice"), which we understand will be filed pursuant to National Instrument 51-102.

Based on the information available to us, we agree with the statements set out in the Notice as it relates to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Davidson & Company LLP.

Yours truly,



MNP LLP

Chartered Professional Accountants