

March 10, 2010

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Adira Energy Ltd. (the “Corporation”) – Notice of Change of Auditor

As required by Section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations (“NI 51-102”), we have reviewed the information contained in the Corporation’s Notice of Change of Auditor dated March 9, 2011 (the “Notice”). We confirm that based on our knowledge of such information at this time, we are in agreement with the statements contained in the Notice as they related to us.

Yours very truly,



MSCM LLP
Chartered Accountants

cc: Gadi Levin, Adira Energy Ltd..

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