

March 10, 2011

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**

We hereby advise that we have read the Notice of Change of Auditor of the Corporation dated March 9, 2011 and that we agree with each statement contained therein.

Should you have any questions, please do not hesitate to contact the undersigned.

Yours very truly,

  
**KOST FORER GABBAY & KASIERER,**  
**A MEMBER OF ERNST & YOUNG GLOBAL**

March 10, 2011

cc: Gadi Levin, Adira Energy Ltd.