



Building a better
working world

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April 14, 2015

To: Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames:

**Re: Adira Energy Ltd.
Change of Auditor Notice dated April 13, 2015**

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

We have no basis to agree or disagree with the Notice.

Yours sincerely,

Kost Forer Gabbay & Kasierer

KOST FORER GABBAY & KASIERER

A member of Ernst & Young Global

cc: The Board of Directors, Adira Energy Ltd.