



April 13, 2015

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

Dear Sirs/Mesdames:

**Re: Notice of Change of Auditor - Adira Energy Ltd.**

As required by Section 4.11 of National Instruments: Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Adira Energy Ltd. dated April 13, 2015, (the "Notice").

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

Yours truly,

*MNP LLP*

Chartered Accountants, Licensed Public Accountants  
Mississauga, Canada  
Patricia A. Kajda

c.c Adira Energy Ltd.



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