

EMPOWER CLINICS INC.

NOTICE OF CHANGE OF AUDITOR

(National Instrument 51-102)

то:	MNP LLP, Chartered Professional Accountants, Licensed Public Accountants
AND TO:	The Securities Regulatory Authorities in the Provinces of British Columbia, Alberta and Ontario
RE:	Notice Regarding Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 – <i>Continuous Disclosure Obligations</i> ("NI 51-102")

In accordance with Section 4.11 of NI 51-102, Empower Clinics Inc. (the "**Company**") hereby gives notice and confirms that:

- (a) MNP LLP, Chartered Professional Accountants, Licensed Public Accountants (the "Former Auditor"), has resigned as auditor of the Company, effective December 9, 2022;
- (b) the resignation of the Former Auditor was considered and approved by both the audit committee and the board of directors of the Company;
- the Former Auditor did not express a modified opinion in its reports on any of the Company's financial statements for the period commencing at the beginning of the Company's two most recent financial years and ending at the date of resignation; and
- (d) no "reportable events" (as defined in section 4.11(1) of NI 51-102) have occurred.

DATED this 13th day of December, 2022.

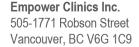
EMPOWER CLINICS INC.

(signed) "Steven McAuley "

Name: Steven McAuley

Title: Interim Chief Financial Officer







By: