

**NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102)**

TO: 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 – *Continuous Disclosure Obligations* ("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) Zeifmans LLP, Chartered Professional Accountants, Licensed Public Accountants (the "**New Auditor**"), has been appointed auditor of the Company, effective December 20, 2022;
- (c) the resignation of the Former Auditor and the appointment of the New Auditor was considered and approved by both the audit committee and the board of directors of the Company;
- (d) 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
- (e) no "reportable events" (as defined in section 4.11(1) of NI 51-102) have occurred.

DATED this 22nd day of December, 2022.

EMPOWER CLINICS INC.

By: (signed) "Steven McAuley"
Name: Steven McAuley
Title: Interim Chief Financial Officer



December 22, 2022

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission

Dear Sirs/Mesdames,

Re: Notice of Change of Auditor - Empower Clinics Inc. (“Empower”)

WE have reviewed the information contained in the Notice of Change of auditor of Empower dated December 22, 2022 (the “Notice”), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge of such information at this time, we agree with the statements made in the Notice.

Yours truly,

Zeifmans LLP

Chartered Professional Accountants
Licensed Public Accountants