



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