

NOTICE OF CHANGE OF AUDITORS

March 21, 2019

TO: PricewaterhouseCoopers LLP, Chartered Professional Accountants

AND TO: Ernst & Young LLP, Chartered Professional Accountants

In accordance with National Instrument 51-102 - *Continuous Disclosure Obligations* (“**NI 51-102**”), Cipher Pharmaceuticals Inc. (the “**Company**”) hereby provides notice as follows:

1. PricewaterhouseCoopers LLP have resigned as the Company’s auditor, at the Company’s request, on March 20, 2019 (the “**Effective Date**”);
2. Ernst & Young LLP was appointed as auditors of the Company on the Effective Date, to hold office until the next annual and special meeting of shareholders of the Company;
3. the board of directors of the Company approved the resignation of PricewaterhouseCoopers LLP and the appointment of Ernst & Young LLP;
4. there were no modified opinions in PricewaterhouseCoopers LLP’s auditor’s reports on the Company’s financial statements for the two most recently completed fiscal years nor for any period subsequent thereto and preceding Effective Date for which an audit report was issued; and
5. there have been no “reportable events” as such term is defined in NI 51-102 involving the Company and PricewaterhouseCoopers LLP.

DATED this 21st day of March, 2019.

CIPHER PHARMACEUTICALS INC.

Per: (Signed) “Stephen Lemieux”
Name: Stephen Lemieux
Title: Chief Financial Officer and Secretary