

TWIGG & COMPANY
CHARTERED ACCOUNTANTS

J.S. TWIGG B. Comm., C.A.
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January 20, 2011

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Securities Division
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10th Floor, 300 - 5th Avenue SW
Calgary, Alberta
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Dear Sirs:

Re: Shane Resources Ltd.(the "Corporation")
National Instrument No. 51-102 - Change of Auditor

Pursuant to the operation of National Instrument No. 51-102, please be advised that we have read the "Notice of Change in Auditor" of the Corporation dated January 18, 2011. Please be further advised that, based upon our knowledge at this time of the relevant information regarding the Corporation, we are in agreement with the information contained in that notice.

Yours truly,

TWIGG & COMPANY



Jim Twigg, Partner

