

January 20, 2011

**Saskatchewan Financial Services Commission**  
Securities Division  
Suite 601, 1919 Saskatchewan Drive  
Regina, SK  
S4P 4H2

**TSX Venture Exchange**  
300 – 5<sup>th</sup> Avenue SW  
10<sup>th</sup> Floor  
Calgary, AB  
T2P 3C4

Dear Sirs:

**Re: Shane Resources Ltd. (the "Company")**  
**Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated January 18, 2011 and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

**“DAVIDSON & COMPANY LLP”**

**DAVIDSON & COMPANY LLP**  
Chartered Accountants

