

Stern & Lovrics LLP
Chartered Professional Accountants

Samuel V. Stern, BA, CPA, CA
George G. Lovrics, BComm, CPA, CA

Nazli Dewji, BA, CPA, CMA

January 17, 2022

To **British Columbia Securities Commission**
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia, V7Y 1L2

And To: **Alberta Securities Commission**
Suite. 600 - 250, 5th Street SW
Calgary, Alberta, T2P OR4

And To: **Saskatchewan Securities Commission**
Suite 601, 1919 Saskatchewan Drive
Regina, Saskatchewan, S4P 4H2

And To: **Ontario Securities Commission**
Suite 1903, 20 Queen Street West,
Toronto, Ontario, Canada

Dear Sirs/Mesdames:

Re: Empatho Holdings Inc. (Formerly, Shane Resources Ltd.) (the “Company”)
Notice Pursuant to National Instrument 51-102 – *Continuous Disclosure*
***Obligations* (“NI 51-102”) - Change of Auditor**

We acknowledge receipt of a Notice of Change of Auditor (the “**Notice**”) dated January 17, 2022 delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to NI 51-102, please accept this letter as confirmation that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with the statements set out in the Notice.

Yours very truly,

Stern & Lovrics LLP,
Chartered Professional Accountants

Per:

George Lovrics

Name: George G Lovrics CPA CA

Title: Partner