

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

As required by the NI 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 17, 2022 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,



Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario