



March 7, 2011

Ontario Securities Commission
Suite 1903
20 Queen Street West
Toronto, Ontario
M5H 3S8

Alberta Securities Commission
Suite 600
250-5th St. SW
Calgary, Alberta
T2P 0R4

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

Autorité des marchés financiers
800, square Victoria, 22^e étage
C.P. 246, tour de la Bourse
Montréal, Québec
H4Z 1G3

Manitoba Securities Commission
Suite 500
400 St. Mary Avenue
Winnipeg, Manitoba
R3C 4K5

Saskatchewan Financial Services Commission
Suite 601
1919 Saskatchewan Drive
Regina, Saskatchewan
S4P 4H2

Dear Sirs/Mesdames:

Re: Notice of Change of Auditors of Ateba Resources Inc.

Pursuant to National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditors of Ateba Resources Inc., dated the 7th day of March 2011 and, based on our knowledge of the information at that time, we agree with the information contained in the Notice.

Yours very truly,

"Edmund Cachia & Co. LLP"

Chartered Accountants
Licensed Public Accountants