

March 10, 2011

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission
Autorité Des Marchés Financiers

Dear Sirs/Mesdames:

Re: Ateba Resources Inc. (the "Corporation")

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated March 7, 2011, delivered to us by the Corporation in respect of the change of auditor of the Corporation, to be effective as of March 7, 2011.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by English & Jones LLP, Chartered Accountants that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

We trust the foregoing is satisfactory.

Yours very truly,

English & Jones LLP

ENGLISH & JONES LLP
Chartered Accountants
Licensed Public Accountants

c.c. Ateba Resources Inc.