



MANNING ELLIOTT
CHARTERED ACCOUNTANTS

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March 28, 2011

Attention: Statutory Filings

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

Dear Sirs/Mesdames:

Re: Acme Resources Inc. – Change of Auditor

We have been provided with and read the Notice of Change of Auditor dated March 28, 2011 (the "Notice") with respect to our replacement as auditors of Acme Resources Inc. (the "Company") as required under National Instrument 51-102 (the "Instrument"). Pursuant to Section 4.11, paragraph (5)(a)(ii)(B) of the Instrument, we confirm our agreement with the information contained in such Notice. This confirmation is based on our knowledge of the information at this date.

Yours truly,

MANNING ELLIOTT LLP

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