

March 28, 2011

**British Columbia Securities Commission**

PO Box 10142, Pacific Centre  
9th Floor, 701 West Georgia Street  
Vancouver, B.C. V7Y 1L2

**Alberta Securities Commission**

4<sup>th</sup> Floor, 300 – 5<sup>th</sup> Avenue SW  
Calgary, Alberta T2P 3C4

Dear Sirs:

**Re: Acme Resources Inc.**  
**Notice Pursuant to National Instrument 51-102 - Change of Auditor**

As required by the National Instrument 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 March 28, 2011, 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,



Barry S. Hartley, CA  
Partner – Regulatory and Assurance Group  
**DALE MATHESON CARR-HILTON LABONTE LLP**  
**CHARTERED ACCOUNTANTS**  
*(Incorporated Professional: Barry S. Hartley Inc.)*

cc: TSX Venture Exchange

**ACME RESOURCES INC.**

**NOTICE OF CHANGE OF AUDITORS  
PURSAUNT TO NATIONAL INSTRUMENT 51-102**

Acme Resources Inc. (the "Company") hereby provides notice that Manning Elliot LLP (the "Former Auditor"), have, at the request of the Company, resigned as the Company's auditor effective March 28, 2011 and that Dale Matheson Carr-Hilton Labonte LLP (the "Successor Auditor") of Suite 1500, 1140 West Pender Street, Vancouver, British Columbia, V6E 4G1 have been appointed auditors for the Company to fill the vacancy to hold office until the close of the next Annual General Meeting of the Company. The Company wishes to thank Manning Elliott LLP for its services as auditor of the Company.

There were no "reportable events", including disagreements, unresolved issues and consultations, as defined in NI 51-102, between the Company and the Former Auditor or the Successor Auditor. There have been no adverse or qualified opinions or denials of opinion contained in the Former Auditor's Reports on the annual financial statements for the two most recently completed fiscal years preceding the date of this Notice, nor any similar reservation contained in any Former Auditor's reports or comments on interim financial information for any subsequent period preceding the date of this Notice.

The resignation and recommendation to appoint the successor Auditor to fill the vacancy was approved by the board of directors of the Company. Additionally, the audit committee and the board of directors have reviewed and approved the Reporting Package as required under NI 51-102.

The TSX Venture Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of the contents of this Notice.

DATED at Vancouver, British Columbia, this 28th day of March, 2011

**ACME RESOURCES INC.**

"Shaun Maskerine"  
Shaun Maskerine, Director