

Collins Barrow Toronto LLP Collins Barrow Place 11 King Street West Suite 700, Box 27 Toronto, Ontario M5H 4C7 Canada

T. 416.480.0160 F. 416.480.2646

www.collinsbarrow.com

January 19, 2012

Alberta Securities Commission British Columbia Securities Commission Ontario Securities Commission

Dear Sirs/Mesdames:

Re: ACME Resources Corp. ("the Company")

Change of Auditor Notice pursuant to NI 51-102

Collins Barrow Toronto LLP

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated January 6, 2012 given by the Company to ourselves.

Based on our information as of this date, we agree with the statements set out in the Notice.

Yours truly,

Collins Barrow Toronto, LLP Licensed Public Accountants

**Charted Accountants** 

