

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

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

Collins Barrow Toronto, LLP
Licensed Public Accountants
Chartered Accountants