

NOTICE OF CHANGE OF AUDITOR

**ACME RESOURCES CORP.
(the "Corporation")**

TO: Ontario Securities Commission
20 Queen Street West, Suite 1903
Toronto, ON M5H 3S8

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

Alberta Securities Commission
Suite 600, 250-5th St. SW
Calgary, Alberta, T2P 0R4

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

Edmund Cachia & Co. LLP
61 Berkeley St
Toronto, ON
M5A 2W5

AND TO: The shareholders of the Corporation

Re: ACME Resources Corp. - Notice of Change of Auditor Pursuant to NI 51-102, Section 4.11

WE HEREBY PROVIDE NOTICE that Edmund Cachia & Co. LLP, Chartered Accountants, ("Cachia") has elected to discontinue its practice of public company auditing and has asked to resign as auditor of the Corporation and that, on January 6, 2012, the Board of Directors of the Corporation accepted Cachia's resignation. In conjunction with this resignation, the Board of Directors appointed Collins Barrow Toronto LLP, Chartered Accountants, as the successor auditor of the Corporation effective January 6, 2012.

Pursuant to section 4.11 of National Instrument 51-102, *Continuous Disclosure Obligations*, the undersigned confirms that:

1. Cachia has agreed to resign on its own initiative as auditors of the Corporation;
2. The resignation of Cachia and appointment of Collins Barrow Toronto LLP as auditors were considered and approved by the Board of Directors of the Corporation;
3. There have been no reservations contained in Cachia's report on the financial statements of the Corporation for the fiscal year ended September 30, 2010. Cachia did not audit nor review any financial statements of the Corporation after September 30, 2010;
4. There have been no "reportable events" as defined in section 4.11 of NI 51-102.

DATED at Toronto, Ontario this 6th day of January, 2012.

BY ORDER OF THE BOARD OF DIRECTORS

(signed) "Paul Ankcorn"

Paul Ankcorn
CEO and Director, ACME Resources Corp.