



January 18, 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 and Collins Barrow Toronto LLP.

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

Yours very truly,

"Edmund Cachia & Co. LLP"

Licensed Public Accountants
Chartered Accountants