

FORM 51-102F3 - MATERIAL CHANGE REPORT

1. **Name and Address of Company**

Acme Resources Corp. (the “Company”)
20 Adelaide Street East
Suite 301
Toronto, Ontario
M5C 2T6

2. **Date of Material Change**

May 1, 2012.

3. **News Release**

The news release attached hereto as Schedule “A” announcing the material change described herein was released through Marketwire at Toronto, Ontario on May 1, 2012.

4. **Summary of Material Change**

The material change is described in the Company's news release attached hereto as Schedule “A”, which news release is incorporated herein.

5. **Full Description of Material Change**

5.1 Full Description of Material Change

No information other than that provided in Item 4 above is presently available.

5.2 Disclosure for Restructuring Transactions

Not Applicable.

6. **Reliance on subsection 7.1(2) of National Instrument 51-102**

Not Applicable.

7. **Omitted Information**

Not Applicable.

8. **Executive Officer**

The following is the name and business telephone number of an executive officer of the Company who is knowledgeable about the material change and this report.

Paul R. Ankorn
Chief Executive Officer
(416) 360-8006

9. **Date of Report**

May 2, 2012.

Schedule "A"

Not for distribution to United States wire services or dissemination in the United States. This news release does not constitute an offer to sell or a solicitation of an offer to buy any of the securities in the United States. The securities have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act") or any state securities laws and may not be offered or sold within the United States or to or for the account or benefit of U.S. Persons unless registered under the U.S. Securities Act and applicable state securities laws or an exemption from such registration is available.

ACME RESOURCES CORP. TRANSFER TO NEX AND QUALIFYING TRANSACTION UPDATE

TSX VENTURE EXCHANGE: ACY.P: FOR IMMEDIATE RELEASE

Toronto, Ontario, May 1, 2012 – Acme Resources Corp. (TSX-V: ACY.P) (the "**Corporation**"), a capital pool company, held a special meeting of shareholders on April 20, 2012 (the "**Meeting**") at which the shareholders authorized the Corporation to apply to list its common shares on the NEX Board and authorized the cancellation of approximately 750,000 of the 1,500,000 escrowed seed shares previously issued to non-arm's length parties, pursuant to TSX Venture Exchange ("**TSXV**") Policy 2.4, *Capital Pool Companies*. The foregoing seed shares have now been cancelled and all documentation has been submitted to the TSXV in respect of the transfer to the NEX Board. The Corporation anticipates that its transfer to NEX will become effective on Wednesday, May 2, 2012. NEX is a separate board of the TSXV for companies previously listed on the TSXV which do not meet, among other things, the ongoing listing requirements of the TSXV.

The Corporation also announces that the letter agreement it had entered into with First Minerals Exploration Limited pursuant to which the parties agreed to complete the Corporation's qualifying transaction has expired. The parties remain in discussions about a possible new arrangement, but there can be no assurance that an agreement will be reached.

At the Meeting the shareholders confirmed the appointment of Collins Barrow Toronto LLP, Chartered Accountants, as the Corporation's auditors for the ensuing year.

The TSXV has neither approved nor disapproved the contents of this news release.

Neither TSXV nor its Regulation Services Provider (as that term is defined in the policies of the TSXV) accepts responsibility for the adequacy or accuracy of this news release.

For further information contact:

Paul Ankcorn – Chief Executive Officer
(416) 866-2200

Cautionary Note Regarding Forward-looking Statements

Certain information in this press release may contain forward-looking statements. This information is based on current expectations that are subject to significant risks and uncertainties that are difficult to predict. Actual results may differ materially from results inferred or suggested in any forward-looking statements. The Corporation assumes no obligation to update the forward-looking statements, or to update the reasons why actual results may differ from those reflected in forward-looking statements unless and until required by applicable securities laws. Additional information identifying risks and uncertainties is contained in Corporation's filings with the Canadian securities regulators, which filings are available at www.sedar.com.

This news release includes forward-looking statements regarding the Corporation. Such statements are based on the current expectations of the management of the Corporation, including the Corporation's transfer to NEX. Such events may not occur and could differ materially as a result of known and unknown risk factors and uncertainties affecting the Corporation, including risks regarding economic factors and the equity markets generally. No forward-looking statement can be guaranteed. Except as required by applicable securities laws, forward looking statements speak only as of the date on which they are made and, unless required by law, the Corporation undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events, or otherwise.

Completion of the Corporation's transfer to NEX is subject to a number of conditions, including TSXV acceptance. There can be no assurance that the transfer to NEX will be completed as proposed or at all. Investors are cautioned that any information released or received with respect to the qualifying transaction may not be accurate or complete and should not be relied upon. Trading in the securities of the Corporation should be considered highly speculative.

The securities of ACME Resources Corp. have not been, nor will be, registered under the U.S. Securities Act or any state securities laws and such securities may not be offered or sold within the United States or to, or for the account or benefit of, U.S. Persons unless registered under the U.S. Securities Act and applicable state securities laws or an applicable exemption from such registration requirements is available. This news release does not constitute an offer or sale of securities in the United States.