



**RSM Canada LLP**

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December 5, 2018

Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: ACME Resources Corp.**

We refer to the non-offering prospectus (the "Prospectus") of ACME Resources Corp. dated December 5, 2018 relating to the application for a listing of ACME's common shares on the Canadian Securities Exchange.

We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated January 29, 2018 to the Shareholders of ACME Resources Corp. on the following financial statements:

Statements of financial position as at September 30, 2017 and September 30, 2016;

Statements of loss and comprehensive loss, changes in shareholders' deficiency and cash flows for the years ended September 30, 2017 and September 30, 2016 and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the prospectus as these terms are described in the CPA Handbook – Assurance.

Sincerely,

*RSM Canada LLP*

Chartered Professional Accountants  
Licensed Public Accountants  
Toronto, Ontario

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