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April 11, 2011

Alberta Securities Commission  
4<sup>th</sup> Floor  
300 - 5<sup>th</sup> Avenue SW  
Calgary, AB T2P 3C 4

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

TSX Venture Exchange Inc.  
10<sup>th</sup> Floor  
300 - 5th Avenue SW  
Calgary, AB T2P 3C4

Dear Sirs:

**Re: Acme Capital Corporation (the "Corporation")**

We refer to the prospectus (the "Prospectus") of the Corporation dated April 11, 2011 related to an offering of 2,000,000 Common Shares of the Corporation.

We consent to the use in the above mentioned Prospectus of our report dated April 11, 2011, to the directors of the Corporation on the following financial statements:

Balance sheet as at February 2, 2011; and  
Statement of cash flows for the period from incorporation on January 25, 2011 to February 2, 2011.

We report that we have read the Prospectus 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.

This letter is provided solely for the purpose of assisting the regulatory authorities to which it is addressed in discharging their responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on this letter.

Yours very truly,

*BDO Canada LLP*

Chartered Accountants