

Red Emerald Resource Corp. (formerly Neary Resources Corporation)
Suite 850, 1095 West Pender Street, Vancouver, British Columbia V6E 2M6
Telephone: (604) 689-1428 / Telecopy: (604) 681-4692

May 2, 2000

VIA SEDAR

B.C. Securities Commission
200 - 865 Hornby Street
Vancouver, British Columbia
V6Z 2H4

Attention: Continuous Disclosure

Dear Sirs:

Re: Red Emerald Resource Corp. (the "Company")
Form 27 - Material Change Report

We enclose a Form 27 - Material Change Report in connection with the Company's news release dated April 27, 2000.

If you have any questions in this regard, please do not hesitate to contact the writer.

Yours truly,

RED EMERALD RESOURCE CORP.

Brian McAlister
President

/eh

Enclosure

cc:

Davis & Company
Attn: Stu Morrow