ROYAL LIFESCIENCE CORP.

Suite 1780 - 400 Burrard Street
Vancouver, British Columbia
Canada, V6C 3A6

April 19, 2018

Via SEDAR

British Columbia Securities Commission (Principal Regulator)
Alberta Securities Commission
TSX Venture Exchange

Dear Sirs:

Re: Amended and Restated Interim Financial Statements – Interim Period ended December 31, 2017

The condensed interim financial statements of the Company as at December 31, 2017 and for the three month periods then ended have been restated to correct omissions in its prior filing arising from unrecorded accruals and to expense GST input credits that the Company is not eligible to claim. The Company has rectified the omissions by restating the financial statements for the three month period ended December 31, 2017 using the updated and complete information currently available.

The restatement has resulted in an increase to accounts payable and accruals by $17,144 and to decrease GST receivables by $421, with a corresponding increase to the net loss for the period of 17,565 The net loss was increased due to increases in accounting and legal fees of $14,110; legal fees $192, and stock transfer agent and filing fees of $3,263.

The net loss for the three month period ended December 31, 2016 was restated to derecognize GST receivables of $325, with a corresponding increase in net loss for the period.

We trust you will find the foregoing to be in order. If you have any questions or require further information, please do not hesitate to contact the writer.

Yours truly,

ROYAL LIFESCIENCE CORP.

Per: *"Minaz Dhanani"*
Minaz Dhanani, CEO, CFO and director