

ROYAL SAPPHIRE CORP.
800 - 1199 West Hastings Street
Vancouver, BC V6E 3T5

March 23, 2015

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

Alberta Securities Commission
Suite 600, 250–5th St. SW
Calgary, Alberta, T2P 0R4

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, ON M5H 3S8

Dear Sirs:

Re: Notice of Change of Auditors

Pursuant to Section 4.11(7) of NI 51-102, Royal Sapphire Corp. (the “Company”) hereby gives notice of the change of auditor from Charlton & Company, Chartered Accountants (“Charlton & Company”) to Manning Elliott LLP (“Manning Elliott”). In accordance with NI 51-102, the Company hereby states:

1. Charlton & Company was asked by the Company to resign as auditor of the Company effective March 23, 2015;
2. The resignation of Charlton & Company and the appointment of Manning Elliott as the Company’s auditor have been considered and approved by the Company’s Audit Committee and Board of Directors;
3. There were no modified opinion expressed in Charlton & Company’s reports for the two most recently completed fiscal years of the Company nor for any subsequent period; and
4. There have been no “reportable events” within the meaning assigned under Section 4.11(1) of NI 51-102.

Dated this 23rd day of March, 2015

ROYAL SAPPHIRE CORP.



Greg Amor, Director