

April 8, 2011

FILED BY SEDAR

British Columbia Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Royal Coal Corp.
Final Short Form Prospectus dated April 8, 2011

We refer to the final short form prospectus of the Royal Coal Corp. (the “Corporation”) dated April 8, 2011 (the “Prospectus”) qualifying the distribution of 138,000,000 common shares and 69,000,000 common share purchase warrants of the Corporation.

We hereby consent to the reference to our name on the face page of the Prospectus. We hereby also consent to the reference to our name and opinion under the headings “Eligibility For Investment”, “Certain Canadian Federal Tax Income Considerations” and to the reference to our name under the heading “Interest of Experts”.

We confirm that we have read the Prospectus and that we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our opinions referred to under “Eligibility For Investment”, “Certain Canadian Federal Tax Income Considerations” and “Interest of Experts” or that are within our knowledge as a result of the services we performed in connection with such opinions.

This letter is solely for the private information of the addressees and is not to be used, quoted from or referred to, in whole or in part, in any documents, nor is it to be published, circulated or furnished, in whole or in part, to any other person or company, nor should it be relied upon by any other person.

Yours truly,

“Irwin Lowy LLP”