

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1: Name and Address of Reporting Issuer

Rift Valley Resources Corp. (the “**Company**”)
Suite 804 – 750 West Pender Street
Vancouver, BC, V6C 2T7

Item 2: Date of Material Change

April 27, 2018.

Item 3: News Release

A news release was issued and disseminated on April 27, 2018 and filed on SEDAR (www.sedar.com).

Item 4: Summary of Material Changes

The Company announced that it has changed auditors.

Item 5: Full Description of Material Change

The Company announced that Manning Elliott LLP, Accountants and Business Advisors (the “**Former Auditor**”) of the Company has resigned, at the request of the Company, as auditors of the Company, and the board of directors has appointed Davidson & Company LLP, Chartered Accountants (the “**Successor Auditor**”) of Vancouver, British Columbia, as auditors for the Company.

There were no reservations in the Former Auditor’s reports for the two most recently-completed fiscal years or for any period subsequent to the most recently-completed period for which an audit report was issued and preceding the date of the Former Auditor’s resignation. There are no reportable events between the Company and the Former Auditor. The resignation of the Former Auditor as auditor of the Company has been approved by the Company’s audit committee and its board of directors. The notice of change of auditor, together with the letter from the Former Auditor and the letter from the Successor Auditor, have been reviewed by the Company’s audit committee and its board of directors and are posted at www.sedar.com.

Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable.

Item 7: Omitted Information

None.

Item 8: Executive Officer

For further information, please contact:
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Item 9: Date of Report

April 27, 2018.