

Reign Sapphire Corporation  
9465 Wilshire Boulevard  
Beverly Hills, CA 90212

May 4, 2016

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
Washington DC 20549  
Attention: Mara Ransom, Assistant Director

Re: Request for Acceleration of Effectiveness of Registration Statement on Form S-1 (File No. 333-204486), as amended, of Reign Sapphire Corporation (the "Registrant")

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, and on behalf of the Registrant, we hereby request that effectiveness of the above-captioned Registration Statement (the "Registration Statement") be accelerated so that such Registration Statement will become effective on **Wednesday, May 4, 2016, at Noon, Eastern Time**, or as soon thereafter as practicable.

Please also be advised that the Registrant acknowledges that the Registrant is responsible for the adequacy and accuracy of the disclosures in the Registration Statement. In addition, the Registrant acknowledges that should the Securities and Exchange Commission ("Commission") or the Staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing; the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please call me at (323) 556-1875 with any questions regarding this matter.

Respectfully submitted,

REIGN SAPPHIRE CORPORATION

/s/ Joseph Segelman  
Joseph Segelman  
President and Chief Executive Officer

cc: Willa Qian, Esq.  
Alan S. Gutterman, Esq.