

FORM 51-102F3

MATERIAL CHANGE REPORT

**Item 1 Name and Address of Company**

Waterfront Capital Corporation  
2489 Bellevue Avenue  
West Vancouver, British Columbia V7V 1E1

(the "Company" or "Waterfront Capital")

**Item 2 Date of Material Change**

April 10, 2014

**Item 3 News Release**

Issued in Vancouver, B.C. on April 10, 2014 and disseminated through the facilities of Market News and Stockwatch.

**Item 4 Summary of Material Change**

Waterfront Capital closed its non-brokered private placement.

**Item 5 Full Description of Material Change**

**5.1 Full Description of Material Change**

Waterfront Capital announced that the Company has closed its non-brokered private placement (the "Private Placement"). The Company has raised \$110,000 by the issuance of 1,100,000 units (the "Units") at \$0.10 per Unit. Each Unit consists of one common share and one share purchase warrant, with each warrant entitling the holder to purchase an additional common share for a period of two years at an exercise price of \$0.20. In connection with this Private Placement, finders' fees in the amount of \$5,000 were paid. All of the securities issued pursuant to the Private Placement are subject to a hold period expiring on August 10, 2014.

The Company intends to use the proceeds from the Private Placement for financing and expanding its business and capital markets advisory services and for general working capital purposes.

For further information, contact Mr. Clive Shallow, Shareholder Communications, at 604-922-2030 or visit the Company's website at [www.waterfrontgroup.com](http://www.waterfrontgroup.com)

**5.2 Disclosure for Restructuring Transactions**

Not Applicable.

**Item 6 Reliance on subsection 7.1(2) of National Instrument 51-102**

Not applicable

**Item 7 Omitted Information**

No information has been intentionally omitted from this form.

**Item 8 Executive Officers**

The name and business telephone number of an executive officer of the Corporation who is knowledgeable about the material change and this report is:

Douglas L. Mason, CEO  
Telephone: (604) 922-2030

Further information may be obtained from Bruce E. Morley, a director of the Company, at (604) 922-2030.

**Item 9 Date of Report**

This report is dated the 10<sup>th</sup> day of April, 2014.