

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 8, 2015

Item 3 News Release

Issued in West Vancouver, B.C. on April 8, 2015 and disseminated through the facilities of Market News and Stockwatch.

Item 4 Summary of Material Change

Waterfront Capital announced the resignation of a director and officer.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

Waterfront Capital announced the resignation of Rick Peterson as a director and officer of the Company and the Company's wholly owned subsidiary, Waterfront Strategic Capital Corporation ("Waterfront Strategic"), effective April 7, 2015. The Company wishes Mr. Peterson success in his future endeavors and personal pursuits. Mr. Peterson's financing and management activities with Waterfront Capital will be assumed by Douglas Mason, the Company's Chief Executive Officer. With respect to the Company's business advisory services, Mr. Peterson's duties will be assumed by Valerie Samson of Vancouver and by Spencer Dyer of Toronto.

About Waterfront Capital and Waterfront Strategic:

Waterfront Capital Corporation ("Waterfront Capital") and its wholly owned subsidiary, **Waterfront Strategic Capital Corporation** ("Waterfront Strategic"), offer Business Advisory and Capital Markets services to numerous leading growth companies.

Waterfront Capital's Business Advisory platform offers a range of products and services designed to increase our clients' exposure and visibility within a network of more than 900 Investment Advisors in Canada's leading independent and bank-owned investment dealers.

Waterfront Strategic offers Capital Markets services by helping raise funds for our corporate clients from accredited retail, institutional and family wealth management clients in Canada and abroad.

Waterfront Strategic is registered as an Exempt Market Dealer in the Provinces of British Columbia, Alberta, Manitoba and Ontario in accordance with National Instrument 31-103 Registration Requirements and Exemptions ("NI 31-103"). Exempt Market Dealers may act as a dealer or underwriter for any securities which are prospectus exempt, and as a dealer for investment funds which are either prospectus qualified or prospectus exempt provided these funds are sold to clients who qualify as exempt purchasers.

For further information, contact Mr. Clive Shallow, Shareholder Communications, at 604-922-2030 or visit the Company's website at www.waterfrontcapitalcorp.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 8th day of April, 2015.