

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Carbon Friendly Solutions Inc. (the "Company")
2500 – 555 W. Hastings St.
Vancouver, B.C.
V6B 4N5

Item 2. Date of Material Change

April 19, 2011

Item 3. News Release

The news release was disseminated through Canadian News Wire Group on April 19, 2011.

Item 4. Summary of Material Change

Carbon Friendly Solutions Inc. wholly-owned subsidiary, CO2 Reduction Poland Sp z.o.o, has announced the submission of its Northern Poland Afforestation Offset Project Project Design Documents for validation.

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

See attached news release.

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

Not applicable

Item 8.

Executive Officer

Stan Lis, President and Director



(signature)

Item 9.

Date of Report

April 19, 2011



FOR IMMEDIATE RELEASE

Contact Investor Relations

Phone: 604-676-9792

**CARBON FRIENDLY TO COMMENCE VALIDATION PROCESS
OF NORTHERN POLAND AFFORESTATION OFFSET PROJECT**

Vancouver, B.C., Canada – April 19th, 2011

Carbon Friendly Solutions Inc. (CNSX: CFQ) (“CFS” or the “Proponent”) through its wholly-owned subsidiary, CO2 Reduction Poland Sp z.o.o, is pleased to announce the submission of its **Northern Poland Afforestation Offset Project** (the “Project”) Project Design Documents (PDD) for validation under the International Organization for Standardization specification for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements (ISO 14064-2). The Project has been submitted to **Conestoga-Rovers & Associates** (“CRA”) for the validation of the PDD and all Verified Emission Reductions (“VERs”) expected to be generated by the project activity.

The Project areas contain an aggregate 4,823 hectares of privately owned lands in post-agricultural, degraded conditions. The Proponent has planned the planting of 24,248,000 trees, primarily consisting of various native species, on a 3,599 hectare portion of the total land area. The Project is expected to increase carbon stocks through Biomass Growth and Soil Organic Carbon by approximately 10,730 tonnes of Carbon (tC) per year over 40 years, equivalent to a total of approximately 429,000 tC. The expected annual atmospheric Carbon Dioxide (CO₂) removals resulting from the Project activity are 37,500 tonnes CO₂ emissions (tCO₂e), equalling at total of approximately **1,500,000 tCO₂e** over the 40 year crediting period of the project.

CFS has developed comprehensive Project Design Documents using *IPCC Good Practice Guidance for Land-Use, Land-Use Change and Forestry (GPG-LULUCF, 2003)* Methodology, which defines universally accepted methods for estimating, measuring, monitoring, and reporting on carbon stock changes and greenhouse gas emissions. *GPG-LULUCF 2003* is compatible with ISO 14064-2 and provides methodologies and guidance for emissions accounting and “good practices” to ensure transparency, consistency, and completeness in reporting and documenting all GHG assertions.

The Proponent anticipates that the project will meet validation requirements within 3 months of application. The VERs will be validated and verified to the ISO 14064-2 specification for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements. The Project’s anticipated 1,500,000 high-quality VERs are expected to obtain the average 2009 over-the-counter price of \$6.50 USD per tCO₂e (Building Bridges, “State of the Voluntary Carbon Markets 2010”), equivalent to a total \$9,750,000 USD in revenue. The Proponent selects the conservative market value of \$5.00 USD per tCO₂, equivalent to \$7,500,000 USD in revenue from the sale of the aforementioned carbon offsets.

Carbon Friendly's President & CEO, Stan Lis, has commented: "*We are pleased to initiate the validation of our high-standard forestry offset project. We are excited to be working with CRA and look forward to the next step in the validation and verification process.*"

About Conestoga-Rovers & Associates.

CRA is a family of companies that provides multidisciplinary engineering, environmental, construction, and information technology services. Established in 1976, CRA has grown from a staff of 3,000 employees in over 90 offices located in Canada, the United States, Mexico, Argentina, Brazil, and the United Kingdom. Corporate integrity, accountability, technical excellence, and a commitment to superior client service are all part of the philosophy that is the cornerstone of CRA's success. CRA is accredited as a verification body by the California Air Resource Board (CARB), UNFCCC Designated Operating Entity (DOE) for Clean Development Mechanism (CDM) validations and verifications, and is the final stages of becoming accredited in accordance with ISO 14065 as a validation/verification body by the American National Standards Institute (ANSI).

About Carbon Friendly Solutions Inc.

Carbon Friendly Solutions Inc. provides solutions and products for companies, organizations and individuals looking to reduce or offset their global warming impact caused by greenhouse gas ("GHG") emissions including the generation of carbon credits for sale in the global Voluntary and Compliance markets. Through its subsidiaries: Global CO2 Reduction Inc., CO2 Reduction Poland Sp. z o.o. and its latest addition, MicroCoal Inc; CFS is focused on removing and offsetting GHG emissions from the development of reforestation projects and clean energy technology projects that are independently validated and verified to globally recognized standards and methodologies. Website address: www.carbonfriendly.com and www.microcoal.com.

On behalf of the Board of Directors

Carbon Friendly Solutions Inc.

"Stan Lis"

President and Director

Certain statements included in this News Release contain forward-looking statements, including disclosure concerning possible or assumed future results of operations of the Company. Forward-looking statements typically are preceded by, followed by or include the words – "believes," "expects," "anticipates," "estimates," "intends," "plans," "or similar expressions. Forward-looking statements are not guarantees of future performance. They involve risks, uncertainties and assumptions, and the Company's results could differ materially from those anticipated in these forward-looking statements.
We seek safe harbor.