

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 27, 2011

Item 3. News Release

The news release was disseminated through Canadian News Wire Group on April 27, 2011.

Item 4. Summary of Material Change

MicroCoal Inc., a subsidiary of Carbon Friendly Solutions Inc. has announced that it was recently awarded an Australian patent by IP Australia (2004322058).

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 27, 2011



FOR IMMEDIATE RELEASE
Contact Investor Relations
Phone: 604-676-9792

MICROCOAL AWARDED AUSTRALIAN PATENT

Vancouver, BC, Canada – April 27, 2011 – MicroCoal Inc. ("MCI"), a subsidiary of Carbon Friendly Solutions Inc. (CNSX: CFQ) ("CFS" or the "Company") is pleased to announce that it was recently awarded an Australian patent by IP Australia (2004322058). This important milestone in the development of the Company provides MCI with a unique position, in the largest and most important exporter of coal in the world. 51% of the proved recoverable coal reserves in Australia is categorized as "low-rank", i.e. sub-bituminous and lignite, which is the target of MCI's coal upgrade technology.

Australia is the latest of a long list of territories where MCI has already been awarded with patents. The list includes countries such as Russia and Eurasia (010201), with the second largest proven reserves of coal, Indonesia (ID P 0025911) which is the second largest exporter of coal, South Africa, New Zealand (553550) – all under the World Intellectual Property Organization (WIPO) filing number WO2006/013551. The examination in the U.S.A. and China is in progress and patents should be awarded soon.

Benzi Livneh, CEO of MicroCoal Inc. stated, that "the award of patents in these territories is a significant testament to the uniqueness and value of our technology. We are confident that the two remaining important countries, the U.S.A. and China, where our applications are currently being examined, will follow the distinguished list of countries that have now awarded us with patents. MCI has a host of other intellectual property related to the upgrade of low-rank coal which are currently in process, and which illustrate our technological advances and our commitment to serving the market with the best available means to substantially improve the environmental footprint of the coal industry, while at the same time increasing its financial performance".

About MicroCoal Inc.

MicroCoal Inc. was incorporated in 2005 and currently has its headquarters in Denver, CO with pilot facilities in Golden, CO. MicroCoal is a clean energy company focusing on commercializing the use of its patented technologies to decontaminate and upgrade low-rank coals to match the energy levels of high-rank coals for use by power utilities. MicroCoal's proprietary on-site process not only cleans up coal at the power plant prior to combustion by significantly reducing contaminants, but it also reduces GHG emissions and improves fuel efficiency. The reduction in

emissions allows for the generation of substantial carbon credits in an industry that is one of the world's largest producers of emissions. Website address: www.microcoal.com

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, while including the generation of carbon credits for sale in the global Voluntary and Compliance markets. Through its subsidiaries, Global CO2 Reduction Inc. and CO2 Reduction Poland Sp. z o.o., CFS is focusing on removing and offsetting GHG emissions from the development of reforestation projects and renewable energy technology projects that are independently validated and verified to globally recognized standards and methodologies. Website address www.carbonfriendly.com

On behalf of the Board of Directors

Carbon Friendly Solutions Inc.

"Benzi Livneh"

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.