

FORM 51-102F3
MATERIAL CHANGE REPORT

1. Name and Address of Company:

MICROCOAL TECHNOLOGIES INC.
PO Box 28185
West Pender Street PO
Vancouver, BC V6C 3T7

2. Date of Material Change:

The material change described in this report occurred on May 22, 2014.

3. News Release:

On May 23, 2014, MicroCoal Technologies Inc. (the "**Company**") issued a news release through the facilities of FSC Filing Services Canada.

4. Summary of Material Change:

On May 23, 2014, the Company announced that Slawomir Smulewicz has resigned as a director of the Company effective May 22, 2014.

5. Full Description of Material Change:

On May 23, 2014, the Company announced that Slawomir Smulewicz has resigned as a director of the Company effective May 22, 2014.

6. Reliance on Subsection 7.1(2) of National Instrument 51-102

Not applicable.

7. Omitted Information:

Not applicable.

8. Executive Officer:

The following executive officer of the Company is knowledgeable about the material change and this report and may be contacted respecting the material change and this report:

Ping Shen
Chief Financial Officer
Telephone: (778) 995-5833

9. Date of Report:

May 23, 2014