

FORM 51-102F3

MATERIAL CHANGE REPORT

UNDER NATIONAL INSTRUMENT 51-102

Item 1 Name and Address of Company

Alta Vista Ventures Ltd..
350, 409 Granville Street
Vancouver, British Columbia V6C 2T1

(the “Company” or “Newton Gold”)

Item 2 Date of Material Change

May 9, 2014.

Item 3 News Release

A news release was issued by the Company through the services of Stockwatch on May 8, 2014.

Item 4 Summary of Material Change

Alta Vista Ventures Ltd. completed a 2 old for one new share consolidation.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

A copy of the news release is attached hereto as Schedule “A”.

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

Ian Foreman
Chief Executive Officer
Telephone: (604) 678-2531.

Item 9 Date of Report

May 8, 2014.

Schedule "A"

News Release

ALTA VISTA VENTURES LTD.

**Suite 350 – 409 Granville Street
Vancouver, BC, V6C 1T2
Telephone: (604) 678-2531**

NEWS RELEASE

TSX-V: AVV

May 8, 2014

Alta Vista Completes Share Consolidation

Alta Vista Ventures Ltd. (TSX-V: AVV) is pleased to announce that the TSX Venture Exchange has approved the consolidation of its issued and outstanding share capital such that every two (2) existing shares will be consolidated into one (1) new share effective May 9, 2014. There will be no change in the Company's name. The share consolidation received TSX Venture Exchange acceptance on May 8, 2014.

The shares of the Company will commence trading on the TSX Venture Exchange on a consolidated basis under the same name and symbol on May 9, 2014 effective at the opening. Following the consolidation, the Company will have a total of 5,122,073 shares issued and outstanding.

ON BEHALF OF THE BOARD OF DIRECTORS

"Ian Foreman"

CEO

Neither TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

Forward Looking Statements: The above contains forward looking statements that are subject to a number of known and unknown risks, uncertainties and other factors that may cause actual results to differ materially from those anticipated in our forward looking statements.

Factors that could cause such differences include: changes in world commodity markets, equity markets, costs and supply of materials relevant to the mining industry, change in government and changes to regulations affecting the mining industry. Forward-looking statements in this release include statements regarding future exploration programs, operation plans, geological interpretations, mineral tenure issues and mineral recovery processes. Although we believe the expectations reflected in our forward looking statements are reasonable, results may vary, and we cannot guarantee future results, levels of activity, performance or achievements.