

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Curlew Lake Resources Inc. (“Curlew”)
Suite 303, 595 Howe Street
Vancouver, B.C. V6C 2T5

Item 2 Date of Material Change: April 4, 2014

Item 3 News Release:

April 25, 2014 disseminated through Marketwire and SEDAR filed.

Item 4 Summary of Material Change

On April 25 2014, the Company announced that Davidson and Company LLP, Chartered Accountants, had been appointed as the Company’s new Auditor.

See Item 5 below for further particulars.

Item 5 Full Description of Material Change

On April 25, 2014, the Company announced that it has appointed Davidson and Company LLP, Chartered Accountants, as its Auditor, effective April 4, 2014. Davidson and Company succeeds Crowe MacKay LLP, Certified General Accountants. See attached News Release dated April 25, 2014 for full particulars.

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102: N/A

Item 7 Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8 Executive Officer: Jurgen Wolf
Phone: (604) 336-8613

Item 9 Date of Report

DATED this 25th day of April, 2014.

SIGNED: “*Jurgen Wolf*”
Per: _____
Jurgen Wolf

CURLEW LAKE RESOURCES INC.

Suite 303, 595 Howe Street

Vancouver, B.C. V6C 2T5

Phone: (604) 336-8613 Fax: (604) 718-2808

NEWS RELEASE

Change of Auditor

April 25, 2014 — **Curlew Lake Resources Inc.** (TSX-V: **CWQ**) announces that it changed auditors from Crowe MacKay LLP, Chartered Accountants (formerly MacKay LLP, Chartered Accountants), to Davidson and Company LLP, Chartered Accountants, effective April 4, 2014. The Company is unaware of any unresolved issues outstanding with its former auditors.

ON BEHALF OF THE BOARD

SIGNED: "*Jurgen Wolf*"

Jurgen Wolf; Director

Neither the 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.