

**51-102F3**  
**MATERIAL CHANGE REPORT [F]**

**Item 1 Name and Address of Company**

Corazón Gold Corp. (the “**Company**”)  
(formerly ReMac Zinc Corp.)  
Suite 2300, 1066 West Hastings Street  
Vancouver, BC V6E 3X2

**Item 2 Date of Material Change**

January 18, 2011

**Item 3 News Release**

The news release was issued on January 18, 2011 by Market News and Stockwatch.

**Item 4 Summary of Material Change**

The Company announced that it has completed its acquisition of all of the issued and outstanding shares of 0887398 B.C. Ltd. (“**0887398**”) pursuant to a share exchange agreement dated October 6, 2010 among 0887398, its shareholders, 0887406 B.C. Ltd. (“**0887406**”) and Corazón Exploraciones S.A. (“**Corazón**”) as previously announced by press release dated June 14, 2010 (the “**Transaction**”). 0887398 owns 999, or 99.9%, of the issued and outstanding shares of Corazón. The Company acquired the shares of 0887398 in exchange for the issuance of an aggregate 23,446,318 common shares of the Company (each, a “**Share**”) on the basis of one Share for each share of 0887398. 20,766,667 of these Shares will be deposited into escrow pursuant to the terms of a TSX Venture Exchange (the “**Exchange**”) Form 5D escrow agreement.

At the same time, ReMac completed the acquisition of all of the issued and outstanding shares of 0887406, which holds the one remaining share of Corazón, for consideration of \$1.00. As a result of these transactions, ReMac now indirectly holds all of the issued and outstanding Corazón shares and the Transaction has resulted in a Reverse Takeover of the Company. In connection with the closing of the Transaction (the “**Closing**”), the Company intends to change its name to “Corazon Gold Corp.”, effective immediately, to reflect its new business.

The Transaction was approved by the Company’s shareholders at its annual and special meeting held on December 31, 2010 and the Company has received the final acceptance of the Exchange for the Transaction. As a result, effective on opening on Wednesday, January 19, 2011, the Shares will commence trading on the Exchange under the name “Corazon Gold Corp.” and under the symbol “CGW”, and the common shares of ReMac Zinc Corp. will be delisted.

A finder’s fee consisting of the issuance of 1,250,000 Shares was paid to two finders in connection with the closing of the Transaction (the “**Closing**”). The Shares issued to the finders will be subject to a hold period that will expire on May 15, 2011. As a result of the completion of the Transaction and the concurrent financing as described below, the Company now has 48,522,554 Shares outstanding.

Pursuant to the Agreement, at Closing, the Company granted an aggregate 2% net smelter returns royalty to Patrick Brauckmann and Lockwood Financial Ltd. In addition, Mr. Brauckmann and Jose Ortega, the

sole shareholders of Corazón Minero (“**Minero**”), entered into a property rights agreement with Corazón and Minero whereby Messrs. Brauckmann and Ortega have agreed to grant Corazón a right of first refusal with respect to any sale or transfer of the outstanding shares of Minero.

In connection with the Closing, Steve Bastable and Alec Peck have resigned as directors of the Company, J. Stephen Barley resigned as President and Secretary and Darryl Yea resigned as Chief Executive Officer and director. Rosie Moore, Carl Hering, Patrick Brauckmann and John Burns were appointed as directors of the Company and Patrick Brauckmann was appointed President, Chief Executive Officer and Secretary. Mr. Peck remains as Chief Financial Officer of the Company and Mr. Barley continues on as a director. Biographies of each of the new directors and officers were provided in the Company’s press release dated June 14, 2010.

### ***Completion of Concurrent Financing***

In connection with the Transaction, the Company undertook a concurrent financing (the “**Financing**”) of subscription receipts (the “**Subscription Receipts**”) for gross proceeds of \$5,550,000. The Company issued an aggregate 12,875,000 Subscription Receipts at a price of \$0.20 per Subscription Receipt and 7,437,500 Subscription Receipts at a price of \$0.40 per Subscription Receipt. 17,800,000 Subscription Receipts were issued on December 22, 2010 and 2,512,500 Subscription Receipts were issued on January 11, 2011. As a result of the receipt of the final approval of the Exchange, all of the Subscription Receipts will automatically convert into Shares, without any additional consideration payable. All of the Subscription Receipts and the underlying Shares are subject to a four month and one day hold period from the date of issuance of the Subscription Receipts. A 7% cash finders fee was paid to certain finders in connection with the Financing.

### **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**

None

### **Item 8 Executive Officer**

Patrick Brauckmann, President (604) 633-5088

### **Item 9 Date of Report**

January 21, 2011



## NEWS RELEASE

### REMAC ANNOUNCES COMPLETION OF ACQUISITION OF CORAZÓN EXPLORACIONES S.A.

*Also Announces Closing of \$5,550,000 Financing and Name Change*

**VANCOUVER, BC – January 18, 2011 – ReMac Zinc Corp. (“ReMac” or the “Company”) (TSX-V:RMZ)** is pleased to announce that it has completed its acquisition of all of the issued and outstanding shares of 0887398 B.C. Ltd. (“**0887398**”) pursuant to a share exchange agreement dated October 6, 2010 among 0887398, its shareholders, 0887406 B.C. Ltd. (“**0887406**”) and Corazón Exploraciones S.A. (“**Corazón**”) as previously announced by press release dated June 14, 2010 (the “**Transaction**”). 0887398 owns 999, or 99.9%, of the issued and outstanding shares of Corazón. The Company acquired the shares of 0887398 in exchange for the issuance of an aggregate 23,446,318 common shares of the Company (each, a “**Share**”) on the basis of one Share for each share of 0887398. 20,766,667 of these Shares will be deposited into escrow pursuant to the terms of a TSX Venture Exchange (the “**Exchange**”) Form 5D escrow agreement.

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### **ON BEHALF OF THE BOARD**

#### **REMAC ZINC CORP.**

Per: "J. Stephen Barley"  
J. Stephen Barley  
Director  
Phone: (604) 633-5088

***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.***

### **Disclaimer for Forward-Looking Statements**

Statements in this news release that are not historical facts are forward-looking statements that are subject to risks and uncertainties. Words such as "expects", "intends", "plans", "may", "could", "should", "anticipates", "likely", "believes" and words of similar import also identify forward-looking statements. Forward-looking statements in this news release include statements about whether the final conditions to completion of the Transaction can be satisfied. Actual results may differ materially from those currently anticipated due to a number of factors beyond the Company's control. These risks and uncertainties include, among other things, the risk that the Exchange may not grant final approval for the Transaction. These forward-looking statements are made as of the date of this news release and, except as required by applicable laws, the Company assumes no obligation to update these forward-looking statements, or to update the reasons why actual results differed from those projected in the forward-looking statements.