FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company

Seaway Energy Services Inc. (the "Issuer") #1305 - 1090 West Georgia Street Vancouver, British Columbia V6E 3V7 Phone: (604) 685-9316

2. Date of Material Change

December 27, 2017

3. Press Release

The press release was issued on December 27, 2017 through various approved public media and filed with the TSX Venture Exchange and the British Columbia and Alberta Securities Commissions.

4. Summary of Material Change(s)

See attached press release.

5. Full Description of Material Change

See attached press release.

6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not Applicable

7. Omitted Information

Not Applicable

8. Executive Officer

Nick DeMare, Chief Financial Officer Phone: (604) 685-9316

9. Date of Report

January 8, 2018



December 27th, 2017 TSX-V: SEW

SEAWAY APPOINTS AMRIK S. VIRK TO THE BOARD

Vancouver, British Columbia - Seaway Energy Services Inc. (the "Company") (TSX-V: SEW) – Mr. Dylan Sidoo, Director, is pleased to announce the appointment of Mr. Amrik S. Virk to the Board.

Mr. Virk is the former Minister of Technology, Innovation and Citizens' Services and Minister of Advanced Education for British Columbia, Canada. Virk's leadership positioned the province's technology sector as the 15th largest in the world. As Minister, Virk launched the #BCTECH Strategy, which still currently forms the backbone of the province's technology economy. Mr. Virk's comprehensive mandate included various International Trade Missions, 14 Technology Accelerators, all of governments' cyber security, real estate portfolio, as well as a large portion of all public building construction. As the Minister of Advanced Education, Virk effectively had oversight of all post-secondary education in the province; including 25 public Universities and Colleges and over 300 private institutions. He was responsible for re-engineering post-secondary education in British Columbia and subsequently took a national lead in aligning university degree graduations and funding with job and economic prospects. In both of his portfolios, he managed budgets nearing \$2 billion dollars. Prior to elected office, Virk was a highly decorated police officer with a 26-year career with the Royal Canadian Mounted Police (RCMP).

Mr. Dylan Sidoo stated:" We are pleased to welcome Amrik to the board of Seaway, his experience, contacts and the strong relationships he has built in the tech industry will be an asset as we continue to review potential transactions in this sector".

In addition the Company announces the grant of 100,000 director options priced at \$1.14 with a term of four years.

ON BEHALF OF THE BOARD

"Dylan Sidoo"

Dylan Sidoo Director

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