

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1. Name and Address of Company

Nass Valley Gateway Ltd. (the "Company")
575-1111 West Hastings Street
Vancouver, BC V6E 2J3

Item 2. Date of Material Change

March 9, 2012

Item 3. News Release

The News Release dated March 9, 2012 was disseminated via Canada Newswire and forwarded to the CNSX.

A copy of the News Release is attached as Schedule "A".

Item 4. Summary of Material Change

Nass Valley Gateway Ltd. (the "Company" or "Nass Valley") wishes to announce that further to its news release on February 28, 2012, the Company's common shares will begin trading on a post-consolidation basis when markets open on March 13, 2012.

As announced in the Company's news release dated February 28, 2012, the Board of Directors approved the implementation of the share consolidation on February 3, 2012 on a basis of three (3) pre-consolidated common shares to one (1) post-consolidated common share. Shareholders holding in aggregate of 71.15% of the outstanding common shares pre-consolidation have consented to the share consolidation. The share consolidation has been accepted by the Canadian National Stock Exchange.

There will be no name change of the Company in conjunction with the share consolidation and Nass Valley's common shares will continue to be traded under the symbol "NVG" on a post consolidation basis, under the new CUSIP 631520202 and ISIN number CA 6315202029.

Letters of transmittal with respect to the consolidation will be mailed out to all registered shareholders on/about March 13, 2012. All registered shareholders of the Company who have not deposited their shares with a securities broker, will be required to send their certificates representing pre-consolidation common shares with a properly executed letter of transmittal to Nass Valley's transfer agent, Computershare Investor Services Inc., in accordance with the instructions provided in the letter of transmittal. Additional copies of the letter of transmittal can be obtained through Computershare Investor Services Inc. All shareholders who duly complete letters of transmittal will receive post-consolidation common share certificates from the transfer agent. No certificates representing fractional post-consolidation common shares will be issued pursuant to the consolidation. If shareholders have their shares deposited with a securities broker, the brokerage firm will usually take care of the proper share exchange even if the shares are going to be deposited at a later date.

Following consolidation and subject to rounding, Nass Valley will have 12,383,750 common shares issued and outstanding. All outstanding options and warrants will also be adjusted accordingly to reflect the share consolidation.

Item 5. Full Description of Material Change

For a full description of the material change, see Schedule "A".

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

Not Applicable.

Item 7. Omitted Information

Not Applicable.

Item 8. Executive Officer

The following Senior Officer of the Company is available to answer questions regarding this report:

Dieter Peter
Chairman & CEO
(604) 685-4170

Item 9. Date of Report

Dated at Vancouver, B.C., this 9th day of March, 2012.

NASS VALLEY GATEWAY LTD.

“Dieter Peter”

Per: Dieter Peter
Chairman & CEO



NASS VALLEY GATEWAY LTD.

Trading Symbols

CNSX: NVG

Germany: WKN A0MNSR /

ISIN CA6315201039

Website: www.nassvalleyglobal.com

News Release

Vancouver, British Columbia, Canada, March 9, 2012

NASS VALLEY ANNOUNCES SHARE CONSOLIDATION IMPLEMENTATION

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If there are any questions in this regard, please contact the Corporate Secretary, Ms. Josephine See, jsee@nassvalleyglobal.com, or

Mel Stevens
President
Telephone: (250) 621-3286
mstevens@nassvalleyglobal.com

or

Dieter W. Peter
Chairman & CEO
Telephone: (604) 685-4170
dpeter@nassvalleyglobal.com

The CNSX has not reviewed, and does not accept responsibility for the adequacy or accuracy of the content of this news release.

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