

**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

August 24, 2012

Item 3. News Release

The News Release dated August 24, 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

The Company announced that the Plan of Arrangement is subject to approval by the Company's shareholders at the upcoming annual general and special meeting to be held on September 26, 2012 and the Supreme Court of British Columbia.

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 24th day of August, 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.nass-valley.com

News Release

NASS VALLEY ANNOUNCES PLAN OF ARRANGEMENT FOR ASSET SPIN-OFF

August 24, 2012, Vancouver, British Columbia – Nass Valley Gateway Ltd. (the "Company" or "Nass Valley") wish to announce that further to its news release on August 23, 2012, the Plan of Arrangement, which will involve the divestiture or spin-off of certain rights to mineral claims within the Kirkland Lake area (the "Kirkland Property") is subject to the approval by the shareholders of Nass Valley to be held at the upcoming annual general and special meeting of the shareholders on September 26, 2012 and the Supreme Court of British Columbia. The Company will be providing full details of the plan of arrangement in an information circular which will be mailed to the shareholders and will be available on SEDAR.

For further information, please contact:

*Dieter Peter
Chairman & CEO
Phone: 604-630-6803*

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