

**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**

October 10, 2012

**Item 3. News Release**

The News Release dated October 10, 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**

Further to the Company's news release on October 5, 2012, the Company will be implementing the approved spin-off to NVG shareholders of record on October 15, 2012 (the "Share Distribution Record Date"), with an ex-dividend date of October 11, 2012. Shareholders of Nass Valley will receive one KPM share for every NVG share held as of the Share Distribution Record Date. No action is required by NVG shareholders in order to receive shares of KPM and NVG shareholders will retain their NVG share certificates. Shareholders entitled to receive KPM shares will receive a DRS advice reflecting their ownership of KPM shares, or their brokerage account will be credited with the shares.

**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 10th day of October, 2012.

**NASS VALLEY GATEWAY LTD.**

*"Dieter Peter"*

Per: Dieter Peter  
Chairman & CEO



# NASS VALLEY GATEWAY Ltd.

Trading Symbols

CNSX: NVG  
Deutsche Borse, Frankfurt: 3NVN  
Germany: WKN A1JVHM/  
ISIN CA631520209  
Website: [www.nass-valley.com](http://www.nass-valley.com)

## News Release

### **NASS VALLEY ANNOUNCES AMENDED RECORD DATE AND EX-DIVIDEND DATE**

October 10, 2012, Vancouver, British Columbia – Nass Valley Gateway Ltd. (the "Company" or "Nass Valley") announces that further to its news release on October 5, 2012, the Company will be implementing the approved spin-off to NVG shareholders of record on October 15, 2012 (the "Share Distribution Record Date"), with an ex-dividend date of October 11, 2012. Shareholders of Nass Valley will receive one KPM share for every NVG share held as of the Share Distribution Record Date. No action is required by NVG shareholders in order to receive shares of KPM and NVG shareholders will retain their NVG share certificates. Shareholders entitled to receive KPM shares will receive a DRS advice reflecting their ownership of KPM shares, or their brokerage account will be credited with the shares.

***For further information, please contact:***

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

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

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