FORM 51-102F3
MATERIAL CHANGE REPORT

1. Name and Address of Reporting Issuer:

Destiny Resource Services Corp. (the "**Corporation**" or "**Destiny**")
300, 444 – 58th Avenue SW
Calgary, AB T2H 0P4

2. Date of Material Change:

April 30, 2010

3. News Release:

A news release dated May 3, 2010 was disseminated through the facilities of Marketwire (the "**News Release**") and subsequently filed on SEDAR.

4. Summary of Material Change:

On April 30, 2010, Destiny closed its acquisition (the "Acquisition") of Source Energy Tool Services Inc. ("Source") pursuant to a stock purchase agreement (the "Agreement").

Under the terms of the Agreement, Destiny paid $25 million in cash (less a 10% hold-back until certain terms and conditions are met) and assumed approximately $1.1 million of indebtedness to the selling shareholders of Source for all of the issued and outstanding common shares of Source. The acquisition was funded by cash on hand and by drawing on existing credit facilities, which were slightly modified to provide the acquisition financing.

5. Full Description of the Material Change:

The following description of the Agreement does not purport to be complete and is qualified in its entirety by reference to the Agreement.

The Acquisition was completed pursuant to the Agreement between Destiny, Source, all of the shareholders of Source (the "Selling Shareholders") and a shareholder representative of the Selling Shareholders. Pursuant to the Agreement, the Selling Shareholders of Source sold all of the shares in Source to Destiny for total consideration of $26.1 million, including $25 million in cash (less a 10% hold-back until certain terms and conditions are met) and assumed approximately $1.1 million of indebtedness to the selling shareholders, subject to certain working capital-related price adjustments. The $2.5 million hold-back was paid in the form of a promissory note bearing interest at 5% due and payable 15 days after Destiny completes its audit for the period from January 1, 2010 to December 31, 2010.

Under the terms of the Agreement, the selling shareholders of Source will be entitled to a earn up to an additional $4.0 million, payable over two years, if certain sales growth targets are achieved.

In connection with the Acquisition, the key principals of Source entered into employment and non-competition agreements.

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

Not applicable as this report is not being filed on a confidential basis.

7. Omitted Information

No information has been omitted.

8. Executive Officer

For any queries relating to this material change, please contact Gerald Hage, Chief Executive Officer of the Corporation at the above mentioned address or by telephone at (403) 237-6437.

9. Date of Report

May 10, 2010.