FORM 27

SECURITIES ACT

MATERIAL CHANGE REPORT UNDER SECTION 85(1) OF THE ACT

ITEM 1. REPORTING ISSUER

MPAC INDUSTRIES CORP.
Suite 303 – 543 Granville Street
Vancouver, British Columbia, V6C 1X8
Telephone: (604) 685-4170

ITEM 2. DATE OF MATERIAL CHANGE

May 1, 2000

ITEM 3. PRESS RELEASE

Issued May 9, 2000 and distributed through the facilities of Canadian Corporate News and SEDAR.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company has now closed its recently announced private placement of 445,000 Units raising gross proceeds of $120,150.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

The Company has now closed a private placement of 445,000 Units at the price of $0.27 per Unit, each Unit consisting of one share and one warrant, each warrant entitling the holder to purchase one additional share of the Company at the price of $0.36 per share until May 1, 2002. The shares, warrants and any shares issued upon exercise of the warrants are subject to a hold period and may not be traded in British Columbia until May 1, 2001 except as permitted by the *Securities Act* and the Rules made thereunder and the Canadian Venture Exchange.

ITEM 6. RELIANCE ON SECTION 85(2) OF THE ACT

This report is not being filed on a confidential basis.

ITEM 7. OMITTED INFORMATION

There are no significant facts required to be disclosed herein which have been omitted.

ITEM 8. DIRECTOR/SENIOR OFFICER

Contact: Gerald Astor, President
Telephone: (310) 847-8220

ITEM 9. STATEMENT OF SENIOR OFFICER/DIRECTOR

The foregoing accurately discloses the material change referred to herein.

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Director

DATED at Vancouver, B.C., this 9th day of May, 2000.