BC FORM 53-901F
Securities Act
MATERIAL CHANGE REPORT

Item 1: Reporting Issuer

MPAC Industries Corporation (TSX-V: MPN)

Item 2: Date of Material Change

April 18, 2006

Item 3: Press Release

Dated April 18, 2006. Vancouver, BC, Canada

Item 4: Summary of Material Change

MPAC Industries Corporation ("the Company") has entered into Memorandums of Understanding with four Turkish coal mines to refine their coal using the Companies coal upgrading and refining process.

Item 5: Full Description of Material Change

Vancouver, BC, April 18th, 2006: MPAC Industries Corp. (the "Company" or "MPAC") is pleased to provide the following corporate update of its activities.

1. Earlier this month, the Company entered into Memorandums of Understanding (the "MOUs") with four Turkish coal mines to refine their coal using the Company's coal upgrading and refining process. The MOUs are contingent upon MPAC being satisfied with various subject conditions including, but not limiting to, testing of the respective coal samples using the Company's coal upgrading and refining process. The terms and conditions of these MOUs are substantially in line with the terms and conditions of the previously announced Definitive Agreement with Ibrice.

Item 6: Reliance on section 85 (2) of the Act

n/a

Item 7: Omitted Information

n/a

Item 8: Senior Officers

Mr. Firoz Lakhani, CEO – (604) 551-7697
Mr. J. Richard W. Hall, Investor Relations – (604) 644-2244

Item 9: Statement of Senior Officer

"The foregoing accurately discloses the material change referred to herein."

Signed this **25th** day of **April**, 2006, in the city of **Vancouver, BC**

SIGNED

Mr. Firoz Lakhani, Director, President, and CEO