FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1. **Name and Address of Company**

Abattis Bioceuticals Corp.
1000 - 355 Burrard Street
Vancouver, BC V6C 2G8

Item 2. **Date of Material Change**

April 30, 2014

Item 3. **News Release**

A news release dated and disseminated April 30, 2014 at Vancouver, British Columbia, through The Newswire.ca, CSE Markets and SEDAR is attached as Schedule "A".

Item 4. **Summary of Material Change**

Abattis announces acquisition of interest in Payment Systems LLC.

Item 5. **Full Description of Material Change**

See news release, a copy of which is attached hereto.

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**

Michael Withrow, President & CEO
Telephone: 604.538.6650

Item 9. **Date of Report**

May 2, 2014

Schedule “A”

Suite 1000 – 355 Burrand Street
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info@abattis.com

ABATTIS ANNOUNCES THE ACQUISITION OF 34% INTEREST IN INSTANT PAYMENT SYSTEMS LLC

Vancouver, BC – April 30, 2014 - Abattis Bioceuticals Corp. (the “Company” or “Abattis”) (OTC PINK: ATTBF) (CSE: ATT), through its wholly owned Washington subsidiary Abattis Bioceuticals International Inc. is pleased to announce that it has acquire 34% interest in Instant Payment Systems LLC (IPS), a US entity based in Washington State, in consideration for 200,000 common shares at a deemed price of CDN $1.15/share and CDN 100,000. Under the terms of the agreement Abattis will receive 60% economic interest with the responsibility of being the marketing and sales arm of the organization.

The acquisition is an important piece to the Abattis network of companies focused on participating in specific sectors of the burgeoning North American Medical Marijuana industry.

The IPS technology is novel and secure. Patients throughout the world can use the IPS technology to preload a payment on either their phone app or a prepaid loyalty card to purchase their medicine. They can also use this technology to serve as a tool to retain purchase information and quantities. This innovation solves problems regulators and dispensaries face as the patient records are safe and secure yet tracked so there is no abuse and prescribed amounts can be kept on file and transactions can be audited.

Mike Withrow, CEO of Abattis stated "This transaction enables the company to provide a valuable service and solves a problem to an unmet need for dispensaries of medical marijuana and other botanical medicines. The IPS cards and phone apps can be branded and loyalty programs can be used so the patients save money and can maintain a budget while managing their purchases of Medical Marijuana. The system also protects dispensaries from carrying cash as funds are automatically credited to their accounts. It is becoming clear that investors understand our comprehensive business model. We are not just about cultivation. We look forward to integrating this technology into our Washington State Lab model. We believe the use of this system by dispensaries will become the minimum standard requirement for dispensaries worldwide. We wished to thank the investment community for its support through our recent period of growth."

Rene Babi principle of IPS stated " We see a large opportunity to provide a secure and comprehensive process that meets the needed controls, reporting, and privacy needs of the dispensaries and their patients. We expect our system to set the standard for payment and patient tracking in this industry. We feel our strategic partnership with Abattis presents tremendous opportunities in this rapidly growing and important product industry. “

About Abattis Bioceuticals Corp.

Abattis is a specialty biotechnology company with capabilities through its wholly owned subsidiaries of cultivating, licensing and marketing proprietary ingredients, bio-similar compounds, patented equipment and consulting services to medicinal markets in North America. The Company is positioned to capitalize on the fast growing trend toward marijuana legalization in the United States and for medicinal use in Canada and international jurisdictions, by supplying and partnering with companies to employ its mass cultivation systems, extraction equipment/technology, and strategic marketing support to licensed growers. The Company also has an extensive pipeline of high-quality products and intellectual property for the rapidly expanding botanical drug market. We follow strict standard operating protocols, and adhere to the applicable laws of Canada and foreign jurisdictions. For more information, visit the Company's website at: www.abattis.com.

About Instant Payment Systems LLC

IPS is a leader in innovation of payment and banking system technology, and expects to use these assets to create and deploy unique global payment systems for the botanical drug industry.

ON BEHALF OF THE BOARD

"Mike Withrow"
Michael Withrow
President & CEO

For further information, contact the Company's CEO, Michael Withrow at (778) 896-6536
or at info@abattis.com.