

FORM 51-102F3
MATERIAL CHANGE REPORT

1. Name and Address of Company

Big Rock Brewery Income Trust ("Big Rock" or the "Trust")
5555 - 76 Ave SE
Calgary, Alberta
T2C 4L8

2. Date of Material Change

September 4, 2009.

3. News Release

A press release was disseminated on September 4, 2009 via Marketwire.

4. Summary of Material Change

Effective September 1, 2009, Dwayne Dubois was appointed Chief Financial Officer of Big Rock Brewery Operations Corp., the administrator of the Trust.

5.1 Full Description of Material Change

Effective September 1, 2009, Dwayne Dubois was appointed Chief Financial Officer of Big Rock Brewery Operations Corp., the administrator of the Trust.

Mr. Dubois has spent his accounting and finance career in various senior positions with both public and private companies, most recently as the Vice-President, Finance at Enmax Corporation. In addition to his ongoing VP Finance portfolio responsibilities, he led Enmax income tax planning and compliance efforts and the transition to International Financial Reporting Standards. Prior to joining Enmax, Mr. Dubois held the position of Director, Finance and Information Technology at Canada Brokerlink.

Mr. Dubois obtained his Chartered Accountant designation in 1996. In addition, he holds a Certified General Accountant designation, which he obtained in 1994.

"It's hard not to be excited about working in an environment like Big Rock. Both the brand and its people are highly respected," said Dubois, "I am also pleased to have the ongoing support of the previous CFO."

"Dwayne will fit in well with the Big Rock culture," said Mr. McNally, "We are very fortunate to have attracted a person of his experience and professional qualifications."

Mr. Dubois' experience will definitely be an asset to Big Rock as it continues to assess alternatives for the upcoming change to the taxation of trusts and the conversion to new international accounting standards, both of which take effect in January 2011.

5.2 **Disclosure for Restructuring Transactions**

Not Applicable.

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

Not Applicable.

7. **Omitted Information**

Not Applicable.

8. **Executive Officer**

The name of the executive officer of Big Rock who is knowledgeable about the material change and this report is:

Ed McNally
President and Chief Executive Officer
Tel: (403) 720-4450

9. **Date of Report**

September 8, 2009