

FORM 51-102F3
MATERIAL CHANGE REPORT

ITEM 1. NAME AND ADDRESS OF COMPANY

WEST KIRKLAND MINING INC. ("West Kirkland")
788 – 550 Burrard Street Vancouver BC, V6C 2B5
Telephone: (604) 685-8311 Facsimile: (604) 484-4710

ITEM 2. DATE OF MATERIAL CHANGE April 17, 2014

ITEM 3. NEWS RELEASE

A news release was disseminated on April 17, 2014 to the TSXV as well as through various other approved public media and was SEDAR filed with the British Columbia and Alberta Securities Commissions.

ITEM 4. SUMMARY OF MATERIAL CHANGE

Further to its press releases of March 11, 2014 and April 9, 2014, West Kirkland Mining Inc. (WKM:TSXV) ("West Kirkland" or the "Company") announces that it has closed the fully marketed prospectus offering (the "Prospectus Offering") of units of the Company (the "Units"), as well as the first tranche of the non-brokered private placement offering of Units under substantially similar terms as the Prospectus Offering (the "Non-Brokered Offering", and together with the Prospectus Offering, the "Offerings"). Pursuant to the Offerings, the Company issued 194,907,833 Units at a price of \$0.15 per Unit for aggregate gross proceeds of C\$29,236,175, including the partial exercise of the Over-Allotment Option. Each Unit in the Offerings consists of one common share (each, a "Common Share") of the Company and one common share purchase warrant (each, a "Warrant"), with each Warrant exercisable for one common share (each, a "Warrant Share") at a price of \$0.30 at any time prior to 5:00 pm on April 17, 2019.

The Company intends to use the net proceeds of the Offerings to fund the acquisition payment of US\$19.5 million to Allied Nevada Gold Corp. in connection with the acquisition of a 75% interest in the Hasbrouck gold project on or before April 24, 2014 and for general corporate purposes.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

Further to its press releases of March 11, 2014 and April 9, 2014, West Kirkland Mining Inc. (WKM:TSXV) ("West Kirkland" or the "Company") announces that it has closed the fully marketed prospectus offering (the "Prospectus Offering") of units of the Company (the "Units"), as well as the first tranche of the non-brokered private placement offering of Units under substantially similar terms as the Prospectus Offering (the "Non-Brokered Offering", and together with the Prospectus Offering, the "Offerings"). Pursuant to the Offerings, the Company issued 194,907,833 Units at a price of \$0.15 per Unit for aggregate gross proceeds of C\$29,236,175, including the partial exercise of the Over-Allotment Option. Each Unit in the Offerings consists of one common share (each, a "Common Share") of the Company and one common share purchase warrant (each, a "Warrant"), with each Warrant exercisable for one common share (each, a "Warrant Share") at a price of \$0.30 at any time prior to 5:00 pm on April 17, 2019.

The Company intends to use the net proceeds of the Offerings to fund the acquisition payment of US\$19.5 million to Allied Nevada Gold Corp. in connection with the acquisition of a 75% interest in the Hasbrouck gold project on or before April 24, 2014 and for general corporate purposes. R. Michael

Jones, President, CEO and co-founder of West Kirkland said, "We are very pleased to see such solid support from our institutional investors in a tough market climate."

Under the Prospectus Offering, the Company issued 162,615,167 Units for gross proceeds of C\$24,392,275. A commission of 6% of the gross proceeds was paid in cash to a syndicate of agents in Canada, co-led by Cormark Securities Inc. and PI Financial Corp. and including GMP Securities L.P. and Macquarie Capital Markets Canada Ltd. (the "Agents"). In relation to the Prospectus Offering the Company has granted the Agents an option (the "Over-Allotment Option") to purchase up to an additional 15% of the Units sold under the Prospectus Offering, at any time until 30 days following and including today's date, to cover over-allotments and for market stabilization purposes. The Agents have exercised the Over-Allotment, in part, to purchase 12,615,167 Units for gross proceeds of \$1,892,275.

Under the first tranche of the Non-Brokered Offering, the company issued 32,292,666 Units for gross proceeds of C\$4,843,890. The Company paid fees to certain finders, including Sprott Private Wealth LP, representing 6% of the gross proceeds of the Non-Brokered Offering. All securities issued in the first tranche of the Non-Brokered Offering are subject to a statutory hold period which expires on August 18, 2014.

The securities offered pursuant to the Offerings have not been, and will not be, registered under the U.S. Securities Act of 1933, as amended (the "U.S. Securities Act") or any U.S. state securities laws, and may not be offered or sold in the United States or to, or for the account or benefit of, U.S. persons absent registration or any applicable exemption from the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. This press release shall not constitute an offer to sell or the solicitation of an offer to buy securities in the United States, nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful.

The Units in the Prospectus Offering were issued by way of short-form prospectus filed in all provinces of Canada, except Québec, and on a private placement basis in the U.S. pursuant to Rule 144A and Regulation D, as well as in other offshore jurisdictions. The Non-Brokered Offering was offered to accredited investors in all provinces of Canada, except Québec.

About West Kirkland Mining Inc.

West Kirkland was formed in 2010 to focus on gold exploration along major geological trends in North America. The Company has consolidated significant mineral rights positions within the Long Canyon Trend of Nevada/Utah. The founders and Board members of West Kirkland have successful experience in gold discovery, mine development and mine operations in Nevada and other gold producing jurisdictions in North America.

For further information, please see contact us by email at info@wkmining.com or call:

West Kirkland Mining Inc.

R. Michael Jones, Michael Allen or Knox Henderson at (604) 685-8311

Disclaimer for Forward-Looking Information

This press release contains forward-looking information or forward-looking statements (collectively "forward-looking information") within the meaning of applicable securities laws. Forward-looking information is typically identified by words such as: "believe", "expect", "anticipate", "intend", "estimate", "postulate" and similar expressions, or are those, which, by their nature, refer to future events. Forward-looking information in this news release includes, without limitation, statements regarding the use of proceeds. Although West Kirkland believes that such timing as set out in this press release is reasonable, it can give no assurance that such expectations will prove to be correct. The Company cautions investors that any forward-looking information provided by the Company is not a guarantee of future results or performance, and that actual results may differ materially from those in forward-looking information as a result of various factors, including, but not limited to, the state of the financial markets for the Company's equity securities, the state of the market for gold or other minerals that may be produced generally, closing of the transaction with Allied Nevada regarding the purchase of the Hasbrouck gold project; variations in the nature, quality and quantity of any mineral deposits that

may be located, the Company's ability to obtain any necessary permits, consents or authorizations required for its activities, to raise the necessary capital or to be fully able to implement its business strategies and other risks associated with the exploration and development of mineral properties. The reader is referred to the Company's public filings for a more complete discussion of such risk factors and their potential effects which may be accessed through the Company's profile on SEDAR at www.sedar.com.

Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

ITEM 6. RELIANCE ON SUBSECTION 7.1 OF NATIONAL INSTRUMENT 51-102 N/A

ITEM 7. OMITTED INFORMATION N/A

ITEM 8. EXECUTIVE OFFICER

The following senior officer of the Issuer is knowledgeable about the material change and may be contacted by the Commission at the following telephone number:

R. Michael Jones, President & CEO Phone: (604) 685-8311

ITEM 9. DATE OF REPORT

April 17, 2014