

GA CAPITAL CORP.

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

GA CAPITAL CORP.

50 Richmond Street East, Suite 101, Toronto, Ontario, M5C 1N7

Item 2. Date of Material Change

September 3, 2009

Item 3. News Release

The Press Release was sent on September 3, 2009 via Marketwire — Toronto, Ontario.

Item 4. Summary of Material Change

For further information, attached hereto is a copy of the Press Release.

Item 5. Full Description of Material Change

For further information, attached hereto is a copy of the Press Release.

Item 6. Reliance on subsection 7.1(2) of National Instrument 51-102

Confidentiality is not requested.

Item 7. Omitted Information

No information has been omitted in respect of the material change.

Item 8. Executive Officer

J. Allan Ringler, President & CEO 647 330-4711.

Item 9. Date of Report

September 3, 2009.

JOINT NEWS RELEASE

GA CAPITAL CORP.

50 Richmond Street East, Suite 101
Toronto, Ontario M5C 1N7

TAYCON CAPITAL CORPORATION

62 Marilyn Street
Caledon, Ontario L7C 1H5

FOR IMMEDIATE RELEASE

GA CAPITAL AND TAYCON CAPITAL SIGN AGREEMENT TO MERGE CPC'S

TORONTO, Ontario, September 3, 2009 – GA Capital Corp. ("GA Capital") (TSXV- "GAC.P") and TayCon Capital Corporation ("TayCon") (TSXV- "TYC.P") announced today that they have signed an agreement (the "CPC Combination Agreement") to merge their respective CPC's. Following completion of the merger, the combined company ("CPC Amalco") is expected to have net cash assets of in excess of \$1.3 million to pursue a suitable qualifying transaction (as defined in TSX Venture Exchange policies). CPC Amalco will have 12 months from the date of the merger in which to complete its qualifying transaction.

The CPC Combination Agreement provides that the merger will be completed by way of statutory amalgamation with each common share of GA Capital being exchanged for one common share of CPC Amalco and each common share of TayCon being exchanged for 1.3907 common shares of CPC Amalco. The exchange ratio is based on the unaudited net cash of each of the merging companies at July 31, 2009. It is anticipated that following the merger, CPC Amalco will have approximately 14.4 million common shares outstanding of which approximately 59% will be held by former shareholders of GA Capital and approximately 41% will be held by former shareholders of TayCon. It is anticipated that all outstanding incentive stock options of both companies will be cancelled in connection with the merger and that new options, equal to 10% of the number of outstanding shares of CPC Amalco following completion of the merger, will be granted to CPC Amalco directors and officers under a new option plan for CPC Amalco. Subject to regulatory approval, all options will have a term of 5 years and will be exercisable at a price of \$0.20 per CPC Amalco share. The following persons are intended to serve as directors and officers of CPC Amalco (with their current affiliation in brackets): Morgan Cowl, Chief Executive Officer and Director (TayCon); Bradley Kipp, Chief Financial Officer (GA Capital); Paul Smith, Secretary (TayCon); Michael Gerrior, Treasurer (TayCon); Stephen Headford, Director (TayCon); Robert Cummings, Director (TayCon); J. Allan Ringler, Director (GA Capital); George Duguay, Director (GA Capital); Joseph Hamilton, Director (GA Capital); Kevin Reed, Director (GA Capital) and George Elliot, Assistant Secretary (GA Capital).

The transaction is subject to a number of conditions, including: (i) the approval of disinterested shareholders of both companies and all necessary regulatory approvals and consents having been received; (ii) conditional listing of the common shares of CPC Amalco on the TSX Venture Exchange; and (iii) the completion of the transaction on or before December 15, 2009. Subject to TSX Venture Exchange approval, either party may be required to pay a break fee of \$250,000 in certain circumstances should the merger transaction not proceed.

It is anticipated that, subject to the receipt of all necessary shareholder and regulatory approvals, the transaction will be completed in November 2009.

FOR FURTHER INFORMATION CONTACT:

J. Allan Ringler, President & CEO Ph: (647) 330-4711
GA Capital Corp. E-mail: alringler@bell.net

Morgan Cowl, President & CEO Ph.: (416) 704-0660
TayCon Capital Corporation E-mail: tayconcapital@sympatico.ca

Neither 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.