FORM 51-102F3
MATERIAL CHANGE REPORT

1. **Name and Address of Company**

   Accend Capital Corporation
   2760 – 200 Granville Street
   Vancouver, British Columbia
   V6C 1S4

2. **Date of Material Change**

   October 7, 2010

3. **News Release**

   A press release was disseminated on October 7, 2010 through Canada Stockwatch and Market News.

4 **Summary of Material Change**

   The Company has transferred its listing to the NEX board of the TSX Venture Exchange (the "TSX-V") and cancelled an aggregate of 1,225,000 seed shares of the Company held in escrow by non-arm's length parties in accordance with TSX-V Policy 2.4 – *Capital Pool Companies*.

5. **Full Description of Material Change**

   A full description of the material change is provided in the press release annexed hereto as Schedule A.

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

   This report is not being filed on a confidential basis.

7. **Omitted Information**

   Not applicable.

8. **Executive Officer**

   Andy Edelmeier, President and Chief Executive Officer
   Telephone: 604 696 3610

9. **Date of Report**

   October 7, 2010

SCHEDULE "A"

ACCEND CAPITAL CORPORATION

Accend Capital Corporation
2760 – 200 Granville Street
Vancouver, British Columbia
V6C 1S4

ACCEND ANNOUNCES TRANSFER TO NEX

October 7, 2010 **TSX Venture Exchange**
Trading Symbol: ADP.P

Accend Capital Corporation ("**Accend**"), a capital pool company pursuant to Policy 2.4 (the "**CPC Policy**") of the TSX Venture Exchange (the "**TSX-V**"), is pleased to announce the transfer of its listing to the NEX board of the TSX-V (the "**NEX**").

Accend's shares were listed for trading on the TSX-V on July 2, 2008. In accordance with the CPC Policy, Accend was given 24 months to complete a qualifying transaction.

On August 18, 2010, Accend announced the acquisition of Nations Energy Corporation ("**Nations**") as its qualifying transaction (the "**Transaction**"). To date, Accend has made progress towards completing the Transaction. However, Accend has been unable to complete the Transaction within the allotted 24 month period, and as such Accend has obtained shareholder approval, exclusive of the votes of non-arm's length parties to Accend, to transfer its listing to the NEX.

In addition, shareholders approved the cancellation of an aggregate of 1,225,000 seed shares of Accend held in escrow by non-arm's length parties in accordance with the CPC Policy.

On Friday, October 8, 2010, Accend's shares will commence trading on the NEX board under the symbol ADP.H.

On behalf of the Board of Directors

"*Andy Edelmeier*"
President, Chief Executive Officer and Director

For further information please contact:
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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.