Form 51–102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

26 Broadway Capital Corp.
Suite 750, 999 Canada Place
Vancouver, British Columbia, V6C 3E1

Item 2. Date of Material Change

November 25 and November 27, 2008

Item 3. News Release

News Release dated November 27, 2008 was filed on SEDAR and disseminated via Stockwatch on November 27, 2008.

Item 4. Summary of Material Change

26 Broadway Capital Corp. (the "Company") completed its initial public offering of 2,000,000 common shares for gross proceeds of $200,000 on November 25, 2008. The Company's common shares commenced trading on Tier 2 of the TSX Venture Exchange at the opening of the market on November 27, 2008

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

The Company has completed its initial public offering pursuant to its prospectus dated August 28, 2008 (the "Prospectus") filed with the British Columbia, Alberta, Ontario and Nova Scotia Securities Commissions. Effective at the opening of the market on November 27, 2008, the Company's common shares (the "Shares") commenced trading on Tier 2 of the TSX Venture Exchange (the "TSXV") under the symbol JDR.P. The Company issued 2,000,000 Shares for gross proceeds of $200,000. Wolverton Securities Ltd. acted as agent for the offering. As compensation for acting as agent, the Company paid a 7% cash commission, a corporate finance fee, and issued options to purchase up to 200,000 Shares of the Company at a price of $0.10 per Share for a period of two years from the date the Shares commenced trading on the TSXV.

The Company also granted stock options to officers and directors of the Company to purchase up to 850,000 Shares at a price of $0.10 per Share, exercisable until November 27, 2013.

The Company is designated as a Capital Pool Company by the TSXV. The Company has not commenced commercial operations and has no assets other than cash. The purpose of the offering is to provide the Company with funds to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction (as defined in the Prospectus). Any proposed Qualifying Transaction must be approved by the TSXV and, in the case of a non arm's length Qualifying Transaction, must also receive majority approval of the minority shareholders. Until the completion of a Qualifying Transaction, the Company will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a proposed Qualifying Transaction. For further information regarding the Company, the offering, and the Company's management team, see the Prospectus filed with the Company's disclosure documents on SEDAR at www.sedar.com.

5.2 Disclosure for Restructuring Transactions

Not Applicable

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

Not applicable

Item 7. Omitted Information

None

Item 8. Executive Officers

The following senior officer of the Company is knowledgeable about the material change and the Report and may be contacted:

Jason Scharfe, C.E.O., President and Director of the Company, telephone:**(**604) 638-8072.

Item 9. Date of Report

DATED at Vancouver, British Columbia, this 27th day of November, 2008.