Form 51–102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Pacific-Link Capital Inc.
1708 West 6th Avenue
Vancouver, B.C. V6J 5E8

Item 2. Date of Material Change

March 16 and 24, 2010.

Item 3. News Release

News Release dated March 16, 2010 was filed on SEDAR and disseminated via Stockwatch and Market News on March 17, 2010.

Item 4. Summary of Material Change

Pacific-Link Capital Inc.(the "**Company**") completed its initial public offering of 5,000,000 common shares for gross proceeds of $500,000 on March 16, 2010. The Company's common shares will commence trading on Tier 2 of the TSX Venture Exchange at the opening of the market on March 24, 2010.

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 January 22, 2010 (the "**Prospectus**") filed with the British Columbia and Alberta Securities Commissions. Effective at the opening of the market on March 24, 2010, the Company's common shares (the "**Shares**") will commence trading on Tier 2 of the TSX Venture Exchange (the "**TSXV**") under the symbol PCL.P. The Company issued 5,000,000 Shares for gross proceeds of $500,000. PI Financial Corp. acted as agent for the offering. As compensation for acting as agent, the Company paid a 10% cash commission, a corporate finance fee, and issued options to purchase up to 500,000 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 793,000 Shares at a price of $0.10 per Share, exercisable until March 24, 2015.

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 this Material Change Report and may be contacted:

Patrick Wong, President, Chief Executive Officer and a Director, telephone: (604) 739-9500.

Item 9. Date of Report

DATED at Vancouver, British Columbia, this 17th day of March, 2010.