

FORM 51-102F3
Material Change Report

1. Name and Address of Company:

Pivot Technology Solutions, Inc. ("**Pivot**" or the "**Corporation**")
701 Palomar Airport Road
Suite 300
Carlsbad, California 92011

2. Date of Material Change(s):

March 25, 2013

3. News Release:

March 25, 2013

4. Summary of Material Change(s):

Pivot completed the amalgamation of Pivot Acquisition Corp. ("**Former Pivot**") and 2342645 Ontario Ltd. ("**Subco**"), a wholly-owned subsidiary of Pivot (the "**Amalgamation**") pursuant to the *Business Corporations Act* (Ontario). The Amalgamation constitutes the qualifying transaction ("**Qualifying Transaction**") of Pivot pursuant to Policy 2.4 of the TSX Venture Exchange Inc. ("**TSX Venture**"), and was described in Pivot's filing statement dated March 8, 2013 (the "**Filing Statement**") filed on SEDAR at www.sedar.com.

The Amalgamation became effective on March 25, 2013, the date the Certificate of Amalgamation was issued in respect of the Amalgamation under the *Business Corporations Act* (Ontario). Pursuant to the Amalgamation: (i) Pivot issued to the holders ("**Former Pivot Shareholders**") of class A common shares in the capital of Former Pivot ("**Former Pivot Shares**") (including Former Pivot Shareholders who acquired Former Pivot Shares pursuant to the subscription receipt and debenture conversions described below) one (1) common share in the capital of Pivot (a "**New Pivot Share**") for each one (1) Former Pivot Share held by a Former Pivot Shareholder, for aggregate consideration of 64,469,125 New Pivot Shares being issued to Former Pivot Shareholders; (ii) Pivot issued to the holders ("**Former Series A Preferred Shareholders**") of series A preferred shares in the capital of Former Pivot ("**Former Series A Preferred Shares**") one (1) series A preferred share in the capital of Pivot (a "**New Series A Preferred Share**") for each one (1) Former Series A Preferred Share held by a Former Series A Preferred Shareholder, for aggregate consideration of 102,452,501 New Series A Preferred Shares being issued to Former Series A Preferred Shareholders; and (iii) Pivot issued 309,514 replacement agent compensation options to holders of the 309,514 compensation options of Former Pivot issued to agents in connection with Former Pivot's subscription receipt financing, each entitling the holder to purchase one New Pivot Share at a price of C\$0.80 per share until March 11, 2015. Each New Pivot Share or New Pivot Series A Preferred Share issued pursuant to the Amalgamation was issued at a deemed price of \$0.80 per share.

In contemplation of the Qualifying Transaction, Pivot also changed its name from "Acme Capital Corporation" to "Pivot Technology Solutions, Inc." and effected an eight (8) for one (1) consolidation of its common shares on March 21, 2013 and also effected a continuance from Alberta into Ontario on March 22, 2013. Immediately prior to the completion of the Amalgamation, gross proceeds of \$3,537,300 were released from escrow to Former Pivot and

4,421,625 subscription receipts of Former Pivot were automatically converted into 4,421,625 Former Pivot Shares. Additionally, immediately prior to the completion of the Amalgamation, debentures of Pivot in the principal amount of \$1,619,000 were converted into 4,047,500 Former Pivot Shares at a deemed price of \$0.40 per share.

Pivot's Board of Directors is comprised of John Anderson, David Beck, Gregory Gallagher, Gordon McMillan, Stephen Moore, John Sculley and Douglas M. Stuve.

The New Pivot Shares commenced trading on the TSX Venture under the symbol "PTG" on April 1, 2013.

5. Full Description of Material Change:

5.1 Full Description of Material Change

Please see the press release attached as Schedule "A" hereto.

5.2 Disclosure for Restructuring Transactions

Please see Pivot's Filing Statement dated March 8, 2013 filed on SEDAR at www.sedar.com.

6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102 *Continuous Disclosure Obligations*:

Not applicable

7. Omitted Information:

Not applicable

8. Executive Officer Knowledgeable of Material Change:

Greg Gallagher
Chief Executive Officer
(720) 465-9675

9. Date of Report:

April 5, 2013

SCHEDULE "A"

NOT FOR DISTRIBUTION TO UNITED STATES NEWS WIRE SERVICES OR DISSEMINATION IN UNITED STATES

PIVOT TECHNOLOGY SOLUTIONS, INC. COMPLETES AMALGAMATION

FOR IMMEDIATE RELEASE

TORONTO, ONTARIO – March 25, 2013 – Pivot Technology Solutions, Inc. (formerly Acme Capital Corporation) ("**Pivot**") today announced the completion of the amalgamation of Pivot Acquisition Corp. ("**Former Pivot**") and 2342645 Ontario Ltd. ("**Acme Subco**"), a wholly-owned subsidiary of Pivot (the "**Amalgamation**") pursuant to the *Business Corporations Act* (Ontario). The Amalgamation constitutes the qualifying transaction ("**Qualifying Transaction**") of Pivot pursuant to Policy 2.4 of the TSX Venture Exchange Inc. ("**TSX Venture**"), and was described in Pivot's filing statement dated March 8, 2013 (the "**Filing Statement**") filed on SEDAR at www.sedar.com.

The Amalgamation became effective on March 25, 2013, the date the Certificate of Amalgamation was issued in respect of the Amalgamation under the *Business Corporations Act* (Ontario). Pursuant to the Amalgamation: (i) Pivot issued to the holders ("**Former Pivot Shareholders**") of class A common shares in the capital of Former Pivot ("**Former Pivot Shares**") (including Former Pivot Shareholders who acquired Former Pivot Shares pursuant to the subscription receipt and debenture conversions described below) one (1) common share in the capital of Pivot (a "**New Pivot Share**") for each one (1) Former Pivot Share held by a Former Pivot Shareholder, for aggregate consideration of 64,469,125 New Pivot Shares being issued to Former Pivot Shareholders; (ii) Pivot issued to the holders ("**Former Series A Preferred Shareholders**") of series A preferred shares in the capital of Former Pivot ("**Former Series A Preferred Shares**") one (1) series A preferred share in the capital of Pivot (a "**New Series A Preferred Share**") for each one (1) Former Series A Preferred Share held by a Former Series A Preferred Shareholder, for aggregate consideration of 102,452,501 New Series A Preferred Shares being issued to Former Series A Preferred Shareholders; and (iii) Pivot issued 309,514 replacement agent compensation options to holders of the 309,514 compensation options of Former Pivot issued to agents in connection with Former Pivot's subscription receipt financing, each entitling the holder to purchase one New Pivot Share at a price of C\$0.80 per share until March 11, 2015. Each New Pivot Share or New Pivot Series A Preferred Share issued pursuant to the Amalgamation was issued at a deemed price of \$0.80 per share.

In contemplation of the Qualifying Transaction, Pivot also changed its name from "Acme Capital Corporation" to "Pivot Technology Solutions, Inc." and effected an eight (8) for one (1) consolidation of its common shares on March 21, 2013 and also effected a continuance from Alberta into Ontario on March 22, 2013. Immediately prior to the completion of the Amalgamation, gross proceeds of \$3,537,300 were released from escrow to Former Pivot and 4,421,625 subscription receipts of Former Pivot were automatically converted into 4,421,625 Former Pivot Shares. Additionally, immediately prior to the completion of the Amalgamation, debentures of Pivot in the principal amount of \$1,619,000 were converted into 4,047,500 Former Pivot Shares at a deemed price of \$0.40 per share.

Pivot's Board of Directors is comprised of John Anderson, David Beck, Gregory Gallagher, Gordon McMillan, Stephen Moore, John Sculley and Douglas M. Stuve.

The New Pivot Shares are expected to commence trading under the symbol "PTG" after TSX Venture issues its final bulletin, at which time the pre-consolidated common shares of Pivot (then Acme Capital Corporation) will trade on a post-consolidation basis. After giving effect to the Amalgamation, there will be approximately 65,469,125 New Pivot Shares issued and outstanding (calculated on a non-diluted basis).

The Qualifying Transaction has received conditional approval of TSX Venture and is subject to its final approval, which Pivot expects to receive after completion of the required filings.

About Pivot

Together with its subsidiaries, Pivot's mission is to identify, acquire and integrate companies in the IT solutions sector. The business strategy emphasizes offering agnostic, multi-vendor sourcing and implementation solutions of its acquired companies to support, plan and provide for the IT needs of customers through independent and innovative solutions. These Pivot solutions are predominantly focused on the following technology verticals: data centre, storage and virtualization.

Pivot has grown to become one of the largest independent IT multi-vendor solutions providers in North America. Pivot's competitive business model, blue chip client base, and broad service offerings positions the company well to capitalize on numerous growth opportunities and further enhance its profitability.

A complete description of the business of Pivot and its subsidiaries is contained in the Filing Statement.

For further information please contact:

Greg Gallagher
Chief Executive Officer
(720) 465-9675

As indicated above, completion of the Qualifying Transaction is subject to certain conditions, including but not limited to, TSX Venture acceptance.

Investors are cautioned that, except as disclosed in the Filing Statement prepared in connection with the Qualifying Transaction, any information released or received with respect to the Qualifying Transaction may not be accurate or complete and should not be relied upon. Trading in the securities of Pivot should be considered highly speculative.

The TSX Venture has in no way passed upon the merits of the Qualifying Transaction and has neither approved nor disapproved the contents of this press release. Neither TSX Venture nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture) accepts responsibility for the adequacy or accuracy of this release.

This press release contains forward-looking statements including commencement of trading of New Pivot Shares on the TSX Venture and the business strategy of Pivot. Actual results could differ materially from those currently anticipated due to a number of factors and risks. The forward-looking statements contained in this press release are made as of the date hereof and Pivot undertakes no obligation to update publicly or revise any forward-looking statements or

information, whether as a result of new information, future events or otherwise, unless so required by applicable securities laws.