MATERIAL CHANGE REPORT
FORM 51-102F3

Item 1. Name and Address of Company

National Access Cannabis Corp. ("**NAC**" or the "**Corporation**")
1111 Wellington Street
Ottawa, ON K1Y 2Y6

Item 2. Date of Material Change

The material change occurred on April 11, 2018.

Item 3. News Release

A news release was disseminated on April 12, 2018 through the facilities of Canada Newswire.

Item 4. Summary of Material Change

On April 12, 2018, the Corporation announced that it and The Second Cup Ltd. ("**Second Cup**") established a strategic alliance to develop and operate a network of NAC branded recreational cannabis dispensaries, initially across Western Canada, and expanding to include additional provinces where legally permissible.

Item 5. 5.1 Full Description of Material Change

The Corporation and Second Cup today announced that they have established a strategic alliance to develop and operate a network of NAC-branded recreational cannabis dispensaries initially across Western Canada and expanding to include additional provinces where legally permissible. The Corporation will apply for licenses to dispense cannabis products and upon receipt, work with Second Cup and applicable franchisees to leverage Second Cup's extensive Canadian retail footprint to construct retail stores carrying leading cannabis products, including products supplied by CannaRoyalty Corp., California's largest legal distributor of cannabis products. Conversion of any Second Cup café to an NAC-branded recreational cannabis dispensary will be conditional on obtaining a retail license from provincial regulators and the approval of Second Cup and the applicable franchisee and landlord.

In consideration of Second Cup agreeing to enter into this strategic alliance, NAC has issued to Second Cup warrants to purchase an aggregate of 5,000,000 common shares of the Corporation. The warrants have an exercise price of $0.91 per common share and expire on April 12, 2023. The issuance of the warrants remains subject to requisite regulatory approval, including the approval of the TSX Venture Exchange.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. **Executive Officer**

The name and business telephone number of an executive officer of NAC who is knowledgeable about the material change and who can be contacted is:

Mark Goliger
Chief Executive Officer
Telephone: 1 (800) 411-1126

Item 9. **Date of Report**

April 13, 2018

Forward-Looking Statements and Information and Cautionary Statements

This material change report contains forward looking statements and forward looking information within the meaning of applicable securities laws. The use of any of the words "expect", "anticipate", "continue", "estimate", "objective", "ongoing", "may", "will", "project", "should", "believe", "plans", "intends" and similar expressions are intended to identify forward looking statements or information. Forward-looking statements and information in this material change report includes, but is not limited to, statements concerning future developments, including the development of a strategic alliance between NAC and Second Cup, the applicable for licenses to dispense cannabis products and the conversion of select Second Cup cafes into recreational cannabis dispensaries. Although the Corporation believes that the expectations and assumptions on which the forward looking statements and information are based are reasonable, undue reliance should not be placed on the forward looking statements and information because the Corporation cannot give any assurance that they will prove to be correct. Since forward looking statements and information address future events and conditions, by their very nature they involve inherent risks and uncertainties. Actual results could differ materially from those currently anticipated due to a number of factors and risks. These include, but are not limited to, risks associated with general economic conditions; failure to obtain licenses to dispense cannabis products; failure to obtain the consent of applicable landlords and franchisees to the conversion of Second Cup cafes into recreational cannabis dispensaries; regulatory resistance in certain provinces to opening privately owned and operated recreational cannabis dispensaries; adverse industry events; marketing costs; loss of markets; future legislative and regulatory developments involving cannabis; inability to access sufficient capital from internal and external sources, and/or inability to access sufficient capital on favourable terms; the medical and potential cannabis industry in Canada generally; income tax and regulatory matters; the ability of NAC and/or Second Cup to implement their business strategies; competition; crop failure; currency and interest rate fluctuations; and other risks. The Corporation cautions that the foregoing list of risks and uncertainties is not exhaustive.

In addition, the reader is cautioned that historical results are not necessarily indicative of future performance. The forward-looking statements and information contained in this material change report are made as of the date hereof and the Corporation undertakes no obligation to update publicly or revise any forward looking statement or information, whether as a result of new information, future events or otherwise, unless so required by applicable securities laws.