Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Seaside Exploration Partners Corp. (the **"Company"**)
2040-885 West Georgia Street
Vancouver, B.C., V6C 3E8

Item 2 Date of Material Change

December 20, 2017

Item 3 News Release

A news release was disseminated on December 21, 2017 through the facilities of Newswire.

Item 4 Summary of Material Change

DelphX Corporation ("**DelphX**") has completed a best efforts private placement financing of 11,453,000 subscription receipts (the "**Subscription Receipts**") at a price of $0.35 per Subscription Receipt for aggregate gross proceeds to DelphX of $4,008,550 (the "**Financing**"). The Financing consisted of 11,410,000 brokered subscription receipts (the "**Brokered Financing**") and 43,000 non-brokered subscription receipts.

Item 5 Full Description of Material Change

On December 20, 2017, DelphX completed the Financing. The Company and DelphX have entered into a previously announced transaction pursuant to which the Company will acquire DelphX (the "**Transaction**").

The Brokered Financing was conducted by a syndicate of agents co-led by Beacon Securities Limited ("**Beacon**") and Haywood Securities Inc. (together with the Beacon, the "**Agents**"). In connection with the Brokered Financing, DelphX paid to the Agents a fee (the "**Agents' Fee**") of 7% of the gross proceeds of the Brokered Financing, 50% of which was paid in cash on the closing of the Brokered Financing and the remaining 50% of which was placed in escrow to be released upon the satisfaction of the Escrow Release Conditions (as defined below). DelphX also issued to the Agents an aggregate of 798,700 ("**Broker Warrants**"), each Broker Warrant entitling the holder thereof to purchase one common share of DelphX or one common share of the Company following completion of the Transaction (the "**Resulting Issuer**") at an exercise price of $0.35 per share for a period of 24 months following the satisfaction of the Escrow Release Conditions.

The Subscription Receipts were issued pursuant to a subscription receipt agreement (the "**Subscription Receipt Agreement**") among DelphX, Beacon and Computershare Trust Company of Canada, acting as subscription receipt agent. Pursuant to the Subscription Receipt Agreement, the gross proceeds from the Financing, less: (i) 50% of the Agents' Fee; and (ii) the reasonable costs and expenses of the Agents, including the fees and disbursements of the Agents' legal counsel (the "**Net Escrowed Funds**") are being held in escrow pending satisfaction of certain escrow release conditions (the "**Escrow Release Conditions**"), including: (i) confirmation from DelphX and the Company that all conditions for completion of the Transaction have been satisfied or waived, other than the release of the Net Escrowed Funds and the closing of the Transaction; and (ii) the receipt of all shareholder and regulatory approvals required for the Transaction. Upon satisfaction of the Escrow Release Conditions, the remaining 50% of the Agents' Fee will be released to the Agents and the balance of the Net Escrowed Funds, together with any interest earned thereon, will be released to DelphX.

If the Escrow Release Conditions have not been satisfied by 5:00 p.m. (Toronto time) on March 20, 2018, or if DelphX advises the Agents or announces to the public that it does not intend to satisfy the Escrow Release Conditions, the subscription receipt agent will return to the holders of Subscription Receipts an amount equal to the aggregate number of the Subscription Receipts acquired by them and their pro rata portion of any interest earned thereon, net of any applicable withholding tax. DelphX will be responsible for any shortfall in the amount returnable to holders of Subscription Receipts and such holders will be made whole.

As previously announced, pursuant to the Transaction, the Company will issue common shares in the capital of Seaside ("**Seaside Shares**") to the holders of common stock of DelphX on the basis of one Seaside Share for each share of DelphX common stock. The Transaction is an arm's length transaction.

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

This Report is not being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102.

Item 7 Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8 Executive Officer

Toby Pierce is knowledgeable about the material change and the Report and may be contacted (604) 653-9718

Item 9 Date of Report

January 2, 2018