NOTICE OF CHANGE IN CORPORATE STRUCTURE
PURSUANT TO SECTION 4.9 OF NATIONAL INSTRUMENT 51-102

Item 1. Names of the Parties to the Transaction

Lift & Co. Corp. (formerly MJ Opportunity Corp.) ("**Corporation**"), 2636081 Ontario Inc. (the "**Subsidiary**") and Lift Co. Ltd. ("**Lift**").

Item 2. Description of the Transaction

On September 13, 2018, the Corporation closed its qualifying transaction, as defined under the policies of the TSX Venture Exchange, with the Subsidiary, a wholly-owned subsidiary of the Corporation, and Lift by way of a three-cornered amalgamation. The transaction involved, among other things, the acquisition by the Corporation of all of the issued and outstanding common shares and series A preferred shares in the capital of Lift by way of a three-cornered amalgamation. As part of the transaction, Lift amalgamated with the Subsidiary to form "Lift Co. Ltd.", a wholly-owned subsidiary of the Corporation. In connection with the transaction, the Corporation completed a consolidation of its issued and outstanding common shares on the basis of 1 post-consolidation common share for every 2.4 pre-consolidation common shares issued and outstanding and changed its name to "Lift & Co. Corp.".

Item 3. Effective Date of the Transaction

September 13, 2018

Item 4. Name of Each Party that Ceased to be a Reporting Issuer After the Transaction and of each Continuing Entity

The Corporation will continue to be a reporting issuer subsequent to the transaction, but has changed its name to "Lift & Co. Corp.".

Item 5. Date of the Reporting Issuer's First Financial Year-End After the Transaction

The date of the Corporation's financial year-end for its transition year will be March 31, 2019 and for its first new financial year-end will be March 31, 2020.

Item 6. The Periods, including the Comparative Periods, of the Interim Financial Reports and the Annual Financial Statements Required to be Filed for the Reporting Issuer's First Financial Year After the Transaction

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statements to New Financial Year	Interim Periods for Transition Year	Comparative Interim Periods to Interim Periods in Transition Year	Interim Periods for New Financial Year	Comparative Interim Periods to Interim Periods in New Financial Year
15 months ended March 31, 2019	Period from the Date of Incorporation (Feb. 10, 2017) to Dec. 31, 2017	March 31, 2020	15 months ended March 31, 2019	3 months ended March 31, 2018	N/A	3 months ended June 30, 2019	3 months ended June 30, 2018
				6 months ended June 30, 2018	Period from the Date of Incorporation (Feb. 10, 2017 to June 30, 2017	6 months ended Sept. 30, 2019	6 months ended Sept. 30, 2018
				9 months ended Sept. 30, 2018	Period from the Date of Incorporation (Feb. 10, 2017) to Sept. 30, 2017	9 months ended December 31, 2019	9 months ended Dec. 31, 2018
				12 months ended Dec. 31, 2018	Period from the Date of Incorporation (Feb. 10, 2017) to Dec. 31, 2017		

Item 7. The Documents Filed under NI 51-102 that Describe the Transaction and Where Those Documents can be Found in Electronic Format

A copy of the following documents are available under the Corporation's profile on SEDAR at www.sedar.com:

- Definitive Qualifying Transaction Agreement dated August 3, 2018;
- Filing Statement dated August 29, 2018;
- Press Releases dated August 29, 2018, September 13, 2018 and September 17, 2018;
- Articles of Amendment dated September 13, 2018; and
- Material Change Report dated September 14, 2018.

Dated: September 21, 2018