

TEMPUS CAPITAL INC.
855 Brant Street
Burlington, Ontario L7R 2J9

December 8, 2014

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

The name of the reporting issuer is Tempus Capital Inc. (the “**Issuer**” or “**Tempus**”). Its head office is located at 855 Brant Street, Burlington, Ontario, L7R 2J9.

Item 2. Date of Material Change

The material change occurred on December 5, 2014.

Item 3. News Release

The Issuer disseminated a News Release and filed the News Release on SEDAR on December 8, 2014.

Item 4. Summary of Material Change

The Issuer is pleased to announce that it completed the acquisition of a commercial real estate property and as part of the consideration for the acquisition has issued 3,981,818 common shares at a deemed price of \$0.11 per share.

Item 5. Full Description of Material Change

Please see attached copy of news release.

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

The Issuer is not relying on sub-section 7.1(2) of National Instrument 51-102 or the equivalent provisions of the securities legislation in other jurisdictions governing the Issuer for the filing of this report.

Item 7. Omitted Information

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

Item 8. Executive Officers

For further information, please contact Russell Tanz, Chief Executive Officer of the Issuer, at (416) 446-7898

Item 9. **Date of Report**

DATED at Burlington, Ontario this 8th day of December, 2014.

TEMPUS CAPITAL INC.

Per:
Russell Tanz, Chief Executive Officer



December 8, 2014

For Immediate Release

TEMPUS CAPITAL ACQUIRES \$2.2M COMMERCIAL PROPERTY

(Burlington, ON) Tempus Capital Inc. (“Tempus”) announces it has closed on the purchase of an 85% interest in a commercial property in southwestern Ontario. The purchase price of \$2,163,000 for the 85% interest was satisfied in part by a first mortgage of 70% LTV at an interest rate of 3.53% and in part by the issuance of 3,981,818 common shares at \$0.11 per share.

“Tempus is very pleased to deliver this exceptional value to its shareholders,” said Russell Tanz, Tempus CEO. “This acquisition is executing Tempus’ business strategy of acquiring strong income producing strategic well located assets. We will continue to grow our company with further acquisitions providing attractive yields and low risk.”

About Tempus

Tempus is a reporting issuer in British Columbia, Ontario and Alberta. None of Tempus’ securities trade through any stock exchange or quotation facility.

On behalf of the board of directors

Tempus Capital Inc.

“Russell Tanz”

President and CEO

1-416-446-7898

This press release may contain certain forward-looking statements, which reflect Management's expectations regarding the Company's completion of the proposed Portfolio acquisition and the anticipated closing date thereof constitute forward-looking statements. Whenever possible, words such as "may", "will", "should", "could", "expect", "plan", "intend", "anticipate", "believe", "estimate", "predict" or "potential" or the negative or other variations of these words, or similar words or phrases, have been used to identify these forward-looking statements. These statements reflect Management's current beliefs and are based on information currently available to management as at the date hereof. Forward-looking statements involve significant risk, uncertainties and assumptions. Many factors could cause actual results, performance or achievements to differ materially from the results discussed or implied in the forward-looking statements. These factors should be considered carefully and readers should not place undue reliance on the forward-looking statements. Although the forward-looking statements contained in this press release are based upon what management believes to be reasonable assumptions, Tempus cannot assure readers that actual results will be consistent with these forward-looking statements. These forward-looking statements are made as of the date of this press release, and Tempus assumes no obligation to update or revise them to reflect new events or circumstances, except as required by law. Many factors could cause Tempus' actual results, performance or achievements to

be materially different from any future results, performance or achievements that may be expressed or implied by such forward-looking statements. No regulator nor any Regulation Services accepts responsibility for the adequacy or accuracy of this press release. This press release is not, and is not to be construed in any way as, an offer to buy or sell securities in the United States.