

**ABE RESOURCES INC.**  
**MATERIAL CHANGE REPORT**  
**FORM 51-102F3**

**Item 1. Name and Address**

**ABE Resources Inc.** (the “Corporation”)  
1019 boul. des Pins  
Val-d’Or, Quebec J9P 4T2

**Item 2. Date of Material Change**

September 28, 2017

**Item 3. News Release**

The attached news release describes the material change and was disseminated on September 27, 2017.

**Item 4. Summary of Material Change**

At the opening of markets on September 28, 2017 (the “Listing Date”), 45,000,000 common share purchase warrants of the Corporation (the “Warrants”) were listed and posted for trading on the TSX Venture Exchange (the “TSXV”) under the symbol ABE.WT. Each Warrant entitles the holder thereof to acquire one common share in the share capital of the Corporation (each, a “Share”) at an exercise price of \$0.15 per share until May 13, 2019.

**Item 5. Full Description of Material Change**

45,000,000 Warrants were listed and posted for trading on the TSXV at the opening of markets on the Listing Date under the symbol ABE.WT. The Warrants were originally issued under the Corporation’s private placement of units completed on May 11, 2017 and were subsequently re-issued under a warrant indenture entered into between Computershare Trust Company of Canada, as warrant agent, and the Corporation, dated September 26, 2017. Each Warrant entitles the holder thereof to acquire one Share at an exercise price of \$0.15 per share until May 13, 2019.

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

Not applicable.

**Item 7. Omitted Information**

No information has been omitted in respect of this material change.

**Item 8. Executive Officer**

Inquiries in respect of this material change report may be made to:

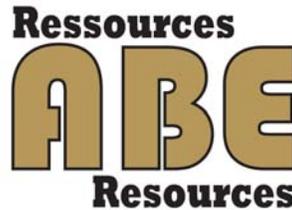
ABE Resources Inc.  
Yves Rougerie  
President and Chief Executive Officer  
Tel: 819-874-6200  
Email: [yrougerie@aberesources.ca](mailto:yrougerie@aberesources.ca)

**Item 9. Date of Report**

September 28, 2017

**SCHEDULE A**  
**NEWS RELEASE**

(See attached)



## **ABE RESOURCES ANNOUNCES LISTING OF WARRANTS**

*Not for distribution to United States newswire services or for release publication, distribution or dissemination directly, or indirectly, in whole or in part, in or into the United States.*

Val-d'Or, Quebec, September 27, 2017 – ABE Resources Inc. (TSXV: ABE) (the “**Company**” or “**ABE**”) is pleased to announce the listing of 45,000,000 common share purchase warrants of the Company (the “**Warrants**”) on the TSX Venture Exchange. The Warrants will be listed under the symbol ABE.WT and posted for trading at the opening of markets on Thursday, September 28, 2017.

As detailed in the Company’s news releases dated May 12, 2017 and August 23, 2017, the Warrants were originally issued under a private placement completed on May 11, 2017 and have been re-issued under a warrant indenture entered into between Computershare Trust Company of Canada, as warrant agent, and the Company, dated September 26, 2017. Each Warrant entitles the holder thereof to acquire one common share in the share capital of the Company at an exercise price of \$0.15 per share until May 13, 2019.

### **About ABE Resources Inc.**

ABE Resources Inc. is a Quebec mineral exploration company focused on the discovery and development of mineral deposits of economic potential. For further information on the Company, please visit our website at [www.aberesources.ca](http://www.aberesources.ca) or contact us at [info@aberesources.ca](mailto:info@aberesources.ca).

**NEITHER THE TSXV NOR ITS REGULATION SERVICES PROVIDER (AS THAT TERM IS DEFINED IN THE POLICIES OF THE TSXV) ACCEPTS RESPONSIBILITY FOR THE ADEQUACY OR ACCURACY OF THIS RELEASE.**

ABE Resources Inc.  
Yves Rougerie  
President and Chief Executive Officer  
Tel: 819-874-6200  
Email: [yrougerie@aberesources.ca](mailto:yrougerie@aberesources.ca)