

Form 51 – 102F3

Material Change Report

1. Name and Address of Company

Blue Zen Memorial Parks Inc. (formerly Dynasty Gaming Inc.)
5265 avenue De Gaspé
Montreal, Quebec
H2T 2A1

2. Date of Material Change

December 30, 2010.

3. News Release

Blue Zen Memorial Parks Inc. (formerly Dynasty Gaming Inc.) (“**Blue Zen**”) issued a press release with respect to the material change described below on December 31, 2010 via Filing Services Canada Inc.

4. Summary of Material Change

On December 31, 2010, Blue Zen announced that at the annual and special meeting held on December 30, 2010 shareholders approved: (i) the election of Barry Sheehy, Robert Lupacchino, Joseph Lau and Kiyoshi Eguchi as directors; (ii) the appointment of Horwath Leebosh Appel LLP as auditors; (iii) the special resolution authorizing an amendment to the Articles of the Corporation so as to change the name of the Corporation to “Blue Zen Memorial Parks Inc.”; (iv) the special resolution authorizing an amendment to the Articles of the Corporation so as to consolidate the issued and outstanding common shares of the Corporation on the basis of one (1) common share for every ten (10) common shares issued and outstanding; (v) the resolution authorizing the Corporation to proceed with the acquisition of (A) all of the issued and outstanding securities of Blue Zen Memorial Park Ltd. (“BZ BVI”), a British Virgin Islands holding company designed to enable the foreign direct investment by the Corporation in a memorial park business to be operated in the People’s Republic of China (“PRC”), and (B) a parcel of land (the “Land”) totalling approximately 49,208.4 square meters located in the town of Yixing, Jiangsu Province, PRC, on which the Corporation intends to carry on a memorial park business; and (vi) the resolution ratifying and confirming the 2006 Stock Option Plan of the Corporation.

5. Full Description of Material Change

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(iv) the special resolution authorizing an amendment to the Articles of the Corporation so as to consolidate the issued and outstanding common shares of the Corporation on the basis of one (1) common share for every ten (10) common shares issued and outstanding; (v) the resolution authorizing the Corporation to proceed with the acquisition of (A) all of the issued and outstanding securities of BZ BVI, a British Virgin Islands holding company designed to enable the foreign direct investment by the Corporation in a memorial park business to be operated in the PRC, and (B) the Land on which the Corporation intends to carry on a memorial park business; and (vi) the resolution ratifying and confirming the 2006 Stock Option Plan of the Corporation.

Name Change and Consolidation

Immediately following the meeting, the Corporation filed articles of amendment with Industry Canada in order to change its corporate name to “Blue Zen Memorial Parks Inc.” and to consolidate the issued and outstanding common shares of the Corporation on the basis of one (1) common share for every ten (10) common shares issued and outstanding.

Closing of PRC Transaction

Pursuant to the agreement dated as of November 5, 2010 (the “Asset Purchase Agreement”) the Corporation has: (1) purchased of all of the issued and outstanding shares in the share capital of BZ BVI from Sun Thinktank Creative Holdings Limited (formerly Redrock Thinktank Group Ltd.) (“Redrock”); and (2) acquired the Land from Jiangsu Tiandilong Land Resource Technology Co. Ltd. (“Tiandilong”). The total consideration payable for the shares of BZ BVI and the Land, valued at \$4,500,000, was satisfied by the issuance of an aggregate of 45,000,000 post-consolidation common shares (collectively, the “Blue Zen Shares”).

The 45,000,000 Blue Zen Shares are subject to the terms and conditions of an escrow agreement with Equity Financial Trust Company, the transfer agent and registrar for the common shares of Blue Zen, acting as escrow agent.

As previously disclosed (see press release dated December 6, 2010) 22,500,000 Blue Zen Shares are subject to the condition that Blue Zen secure all of the requisite licenses, permits and approvals from the applicable PRC authorities for the further development and operation of the Land as a memorial park. If Blue Zen is not successful in obtaining the necessary licenses, permits and approvals in connection with development and operation of the Land as a memorial park on or before July 31, 2011, then the foregoing 22,500,000 Blue Zen Shares shall be returned to Blue Zen’s treasury for cancellation unless all parties agree to extend the date beyond July 31, 2011.

Blue Zen’s interest in the Land has been secured through the acquisition of all of the shares of BZ BVI which, in turn, owns all of the shares of Sun Aide (Beijing) Consulting Limited, a wholly foreign owned enterprise (“WFOE”) registered in the PRC (“Sun Aide”). Sun Aide controls Yixing Hexinyuan Culture & Art Co., Ltd. (“Yixing Project Company”), a local company located in Yixing, Jingsu Province, PRC, through a Trust Agreement. Title to the Land has been transferred from Tiandilong to the Yixing Project Company, which will develop the Land post-closing through a Management Agreement with Sun Aide.

Financial statements have been prepared for each of BZ BVI, Sun Aide and the Yixing Project Company and delivered to the Corporation. Such statements may be consulted by shareholders at the offices of the Corporation during normal business hours.

Blue Zen Memorial Parks Inc. – the Resulting Issuer

As a result of the closing of the above transaction, there are a total of 58,901,420 Blue Zen Shares outstanding of which: (i) Redrock and Tiandilong each hold 22,500,000 Blue Zen Shares, or an aggregate of 45,000,000 Blue Zen Shares (representing 76% of all of the issued and outstanding Blue Zen Shares, or 71.0 % of all of the issued and outstanding Blue Zen Shares calculated on a fully diluted basis); (ii) the current shareholders of the Corporation hold an aggregate of 9,234,757 Blue Zen Shares (representing 15.68 % of all of the issued and outstanding Blue Zen Shares or 14.60 % of all of the issued and outstanding Blue Zen Shares calculated on a fully diluted basis); (iii) the recent subscribers to the subscription receipt offering – see press release of August 13, 2010 – hold 4,666,663 Blue Zen Shares (representing 7.92% of all of the issued and outstanding Blue Zen Shares or 7.38% of all the issued and outstanding Blue Zen Shares calculated on a fully diluted basis).

Following the closing of the transaction, Messrs. Lupacchino, Lau and Eguchi resigned from the Board of Directors of the Corporation such that the Board of Directors of Blue Zen is now composed of Messrs. Xian Ming Kong, Jiaping Jiang, Benjamin Wu and Barry Sheehy. The officers of Blue Zen are: Mr. Xian Ming Kong, Chairman and Chief Executive Officer; Mr. Jiaping Jiang, Vice-Chairman; Mr. Edward Zhao, Chief Financial Officer; and Mr. Robert Lupacchino, Consulting Chief Financial Officer, North America.

Stock Exchange Listing

The Corporation has received the conditional approval for the listing of the Blue Zen Shares on the CNSX. Blue Zen will file the post-closing documents with the CNSX in the coming days with a view toward final listing in early January 2011. It is expected that the Blue Zen Shares will trade under the symbol “BZM”.

5.2. Disclosure for Restructuring Transactions

For additional information regarding the transaction, please refer to the management information circular of Dynasty Gaming Inc. dated December 6, 2010.

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

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officer

The senior officer who can answer questions regarding this report is Mr. Robert Lupacchino, Consulting Chief Financial Officer, North America of Blue Zen. Mr. Lupacchino can be reached at (514) 288-0900 ext. 226.

9. Date of Report

January 4, 2011