FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Landmark Global Financial Corporation ("Landmark")
220 Superior Boulevard
Mississauga, Ontario
L5T 2L2

Item 2 Date of Material Change

December 28, 2008

Item 3 News Release

A news release in respect of the material change was issued on January 12, 2009 through CNW Group. A copy of the Fund's January 12, 2009 news release is attached as Schedule "A".

Item 4 Summary of Material Change

Landmark announced that it and all other lenders to Salumatics Inc. ("Salumatics") have converted their loans to Salumatics into equity.

Item 5 Full Description of Material Change

An aggregate of $9,827,318 of debt was converted into common shares and, in one case, non-voting preference shares, which otherwise have the same attributes as the common shares. Preferred shareholders of Salumatics also converted their preferred shares into common shares.

Landmark converted an aggregate of $4,001,624 into 2,174,812 common shares, resulting in a 52% voting and common equity interest. As a result, Landmark will consolidate Salumatics' results into its financial statements beginning the 1st quarter of 2009.

As a result of the conversions, Salumatics has no outstanding loans on its balance sheet, other than a secured line of credit.

The full text of Landmark's January 12, 2009 news release is attached as Schedule "A".

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

Further information can be obtained from S. Allan Magnacca, CEO of Landmark, at 905-362-2231.

Item 9 Date of Report

January 15, 2009

Schedule "A"
PRESS RELEASE

Landmark Global Announces Conversion of Salumatics Inc. Debt into Equity

FOR IMMEDIATE RELEASE. January 12, 2009. Landmark Global Financial Corporation ("Landmark") (NEX: LST-H) announces that it and all other lenders to Salumatics Inc. ("Salumatics") have converted their loans to Salumatics into equity. An aggregate of $9,827,318 of debt was converted into common shares and, in one case, non-voting preference shares, which otherwise have the same attributes as the common shares. Preferred shareholders of Salumatics also converted their preferred shares into common shares.

Landmark converted an aggregate of $4,001,624 into 2,174,812 common shares, resulting in a 52% voting and common equity interest. As a result, Landmark will consolidate Salumatics' results into its financial statements beginning the 1st quarter 2009.

Prior to completion of the conversions, Salumatics had an aggregate of 952,900 common shares and 799 preferred shares outstanding and now has an aggregate of 6,041,062 common shares and non-voting preference shares outstanding.

As a result of the conversions, Salumatics has no outstanding loans on its balance sheet, other than a secured line of credit.

For additional information please contact:

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Caution Regarding Forward-Looking Statements - This news release contains certain forward-looking statements. These statements are subject to a number of risks and uncertainties. Actual results may differ materially from results contemplated by the forward-looking statements. When relying on forward-looking statements to make decisions, investors and others should carefully consider the foregoing factors and other uncertainties and should not place undue reliance on such forward-looking statements. Landmark does not undertake to update any forward looking statements, oral or written, made by itself or on its behalf.