

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

Promatek Industries Ltd. (the "**Corporation**")
8390 Mayrand
Montreal, Quebec
H4P 2C9

Item 2 Date of Material Change

September 5, 2007

Item 3 News Release

A news release in respect of the material change was issued on September 5, 2007. A copy of the Corporation's September 5, 2007 news release is attached as Schedule "A".

Item 4 Summary of Material Change

Under the terms of the Agreement, Les Placements Arlev Inc., 9086-2301 Québec Inc., 146567 Canada Inc. and 6809618 Canada Inc. ("**680**"), the holding companies of Mark Levine, the President and Chief Executive Officer of the Corporation, and Arthur Levine, the Chairman and Vice-President, Business Development of the Corporation, who together hold, both directly and indirectly, approximately 54.52% of the outstanding common shares of the Corporation, have agreed that 680 shall amalgamate with the Corporation to form a newly amalgamated corporation.

Item 5 Full Description of Material Change

The press release attached as Schedule "A", issued on September 5, 2007, contains a full description of the material change.

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

Further information can be obtained from Mark Levine, President and Chief Executive Officer of the Corporation, at (514) 737-7747.

Item 9 Date of Report

September 12, 2007.