

MATERIAL CHANGE REPORT FORM 51-102F3

Section 118(1) *Securities Act* (Alberta)

Section 85(1) *Securities Act* (B.C.)

Section 75(2) *Securities Act* (Ontario)

1. Reporting Issuer:

Bridges Transitions Inc.
Suite 200, 1628 Dickson Avenue
Kelowna, BC V1Y 9X1

2. Material Change occurred on:

September 15, 2005

3. News Release:

September 16, 2005 via CCN Mathews, Toronto, Ontario

4. Summary of Material Change:

Bridges Transitions Inc. announced that The Toronto Stock Exchange has accepted notice filed by the Corporation of its intention to make a normal course issuer bid.

5. Full Description of Material Change:

Bridges Transitions Inc. announced that The Toronto Stock Exchange has accepted notice filed by the Corporation of its intention to make a normal course issuer bid.

The Corporation may, during the 12-month period beginning **September 20, 2005** and ending **September 19, 2006**, purchase on The Toronto Stock Exchange up to a maximum of **610,018** common shares in total, being 5% of the current **12,300,379** common shares issued and outstanding as of **August 31, 2005**. The actual number of common shares which may be purchased and the timing of any such purchases will be determined by the Corporation. The Corporation intends to cancel any common shares acquired under the bid.

The Corporation believes that the price of its common shares has declined to a level less than their value relative to the Corporation's assets and future business prospects. As a result, depending on product pricing, future share trading prices and other factors, the Corporation believes that the acquisition of some of its outstanding common shares via the normal course issuer bid represents a desirable use of a portion of the Corporation's discretionary capital.

6. Reliance on Subsection 7.1 (2) or (3) of National instrument 51-102 (confidentiality provisions) of the securities laws:

Not Applicable

7. Omitted Information:

Not Applicable

8. Executive Officer:

Norman Thompson
Suite 200, 1628 Dickson Avenue
Kelowna, B.C.
V1Y 9X1

Telephone: (250) 869-4200

9. Date of Report: September 15, 2005