Form 51–102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Alta Natural Herbs & Supplements Ltd. (the "Company")
118-7400 Moffatt Rd.
Richmond, BC V6Y 3G3

Item 2 Date of Material Change

December 7, 2007

Item 3 News Release

News Release dated December 13, 2007 was disseminated via Stockwatch and Market News and filed on SEDAR on December 13, 2007.

Item 4 Summary of Material Change

The Company announced that it has completed its previously announced non-brokered private placement of units.

Item 5 Full Description of Material Change

The non-brokered private placement of units (the "Offering") consisted of 1,623,000 units ("Units") at $0.15 per Unit, with each Unit consisting of one common share and one common share purchase warrant exercisable over two years at $0.20 per share, for gross proceeds of approximately $243,500.

The Company will be paying $19,480 as a finder's fee, being 8% of the gross proceeds of the Offering.

The securities issued in the Offering are subject to a hold period until April 8, 2008.

The proceeds from the Offering will be used for general working capital and new product development.

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

N/A

Item 7 **Omitted Information**

N/A

Item 8 **Executive Officer**

Jianfang Jin
Chief Executive Officer
Alta Natural Herbs & Supplements Ltd.
Telephone: (626) 378-3255

Item 9 **Date of Report**

December 13, 2007