

MATERIAL CHANGE REPORT

Form 51-102F3

Section 7.1 of National Instrument 51-102

Item 1. Name and Address of Company

Cimatec Environmental Engineering Inc.
931 Progress Avenue
Unit 8 - 10
Toronto, ON M1G 3V5

Telephone: (416) 289-8882
Facsimile: (416) 289-4185

Item 2. Date of Material Change

December 20, 2006

Item 3. News Release (including date and method of dissemination)

A news release was issued via CCN Matthews on December 20, 2006.

Item 4. Summary of Material Change

Cimatec Environmental Engineering Inc. ("Cimatec") filed amended annual and interim Management Discussion and Analyses for the year ended December 31, 2005 and for the first and second fiscal quarters of 2006.

Item 5. Full Description of Material Change

Cimatec filed amended annual and interim Management Discussion and Analyses for the year ended December 31, 2005 and for the first and second fiscal quarters of 2006.

Cimatec filed the above amended Management Discussion and Analyses to correct a number of deficiencies identified by the Ontario Securities Commission and to properly reflect the revised financial statements for the year ended December 31, 2005 which were filed on November 7, 2006, and the revised financial statements for the three and six month periods ended March 31, 2006 and June 30, 2006, respectively, which were filed on November 10, 2006.

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

Not applicable

Item 7. Omitted Information

Not applicable

Item 8. Executive Officer

Inquiries in respect of the material change referred to herein may be made to:

Andrew Roblin, President
Cimatec Environmental Engineering Inc.
931 Progress Avenue
Unit 8 - 10
Toronto, ON M1G 3V5

Telephone: (416) 289-8882
Facsimile: (416) 289-4185

Item 9. Date of Report

This report is dated as of the 20th day of December, 2006.