

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1 - **Name and Address of Company**

Arbor Memorial Services Inc.

Item 2 - **Date of Material Change**

June 3, 2010

Item 3 - **News Release**

June 3, 2010 through Canada Newswire National

Item 4 - **Summary of Material Change**

Appointment of Mr. Daniel Scanlan to Chairman Emeritus and Mr. David Scanlan to Chairman of the Board

Item 5 - **Full Description of Material Change**

5.1 **Full Description of Material Change**

The Board of Directors of Arbor Memorial Services Inc. ("Arbor") announced that Mr. Daniel Scanlan has been appointed as Chairman Emeritus of the Board of Directors, effective June 3, 2010. In connection with his appointment as Chairman Emeritus, Mr. Daniel Scanlan has resigned from the Board of Directors and from his position of Chairman of the Board. As Chairman Emeritus, Mr. Daniel Scanlan will remain involved with the Board and will continue to provide the Corporation with important guidance and leadership from his extensive industry experience and knowledge.

The Board of Directors of Arbor also announced that Mr. David J. Scanlan has been appointed as Chairman of the Board. Previously, Mr. David Scanlan served as Vice-Chairman. In addition to his appointment as Chairman, Mr. David Scanlan will continue in the position of Senior Vice President, Sales.

5.2 **Disclosure for Restructuring Transactions**

N/A

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

N/A

Item 7 - **Omitted Information**

None

Item 8 - **Executive Officer**

Brian Snowdon, President and CEO (416) 763-4531 x-3061

Item 9 - **Date of Report**

June 3, 2010