SARATOGA ELECTRONIC SOLUTIONS INC.

MATERIAL CHANGE REPORT

Pursuant to: Part 7 of National Instrument 51-102.

Item 1. Name and Address of Company:

Saratoga Electronic Solutions Inc.
2975 Hochelaga Street
Montreal, Quebec H1W 1G1
(514) 529-0663.

Item 2. Date of Material Change: March 21, 2006

Item 3. Press release:

A press release was issued in Montreal, Quebec on March 21, 2006 with respect to the material change.

Item 4. Summary of Material Change:

Saratoga Electronic Solutions Inc. advances further funds to Car-Tel Distributions Inc. and replaces its Chief Financial Officer.

Item 5. Full Description of Material Change:

Saratoga Electronic Solutions Inc. ("**Saratoga**") announces developments in respect of its proposed acquisition of Car-Tel Distributions Inc. ("**Cartel**" or the "**Company**").

Saratoga is currently preparing the various documentation requested by the TSX Venture Exchange in response to Saratoga's request for approval of the Cartel transaction. In the meantime, as part of its efforts to accelerate the restructuring of Cartel's financial situation, Saratoga has advanced to Cartel the sum of $400,000 in the form of a term loan. This advance is in addition to the $1,000,000 previously advanced to Cartel at the time of the initial execution of the transaction documents pertaining to the Cartel acquisition. This $400,000 advance is secured by a charge against Cartel's assets. In order to finance this advance, a company related to Saratoga has provided a $250,000 bridge loan to Saratoga. This bridge loan is intended to be outstanding for a period of 3 months and bears interest at a rate of 2% per month. Saratoga intends to replace this bridge loan with more traditional bank financing.

Saratoga also announces the resignation of its Chief Financial Officer and one of its directors, Mr. Scott Satov CA, who has chosen to pursue other business opportunities. As an interim measure, Mr. Yves

Simard CA, a member of the Board of Directors of Saratoga, will assume the responsibility of Chief Financial Officer until a full-time replacement has been hired.

Certain statements contained in this report constitute forward-looking information. Such statements are based on the current expectations of management of Saratoga. You are cautioned that such statements are subject to a multitude of risks and uncertainties that could cause actual results, future circumstances or events to differ materially from those projected in the forward-looking information. These risks include, but are not limited to, the ability of Saratoga to obtain the requisite regulatory approvals in order to complete the transaction with Cartel and, if obtained, the terms and conditions which may be attached to such approvals; the ability of Saratoga to successfully integrate the operations of Cartel into its own operations, including Saratoga's ability to access the necessary financial and human resources required for such integration on terms which are acceptable to it; risks associated with the industry in which Cartel operates, including technology risks, risks associated with key suppliers and risks associated with reliance on key personnel and other risks and uncertainties detailed from time to time in Saratoga's annual report and other filings with the Canadian securities commissions. The reader should not place undue reliance on the forward-looking information included in this report given that (i) actual results could differ materially from a conclusion, forecast or projection in the forward-looking information, and (ii) certain material factors or assumptions were applied in drawing a conclusion or making a forecast or projection as reflected in the forward-looking information could prove to be inaccurate. These statements speak only as of the date they are made, and Saratoga assumes no obligation to revise such statements as a result of any event, circumstance or otherwise, except in accordance with law. Additional information about (i) the material factors that could cause actual results to differ materially from the conclusion, forecast or projection in the forward-looking information, and (ii) the material factors or assumptions that were applied in drawing a conclusion or making a forecast or projection as reflected in the forward-looking information, is contained in the Saratoga's annual report and other documents filed from time to time with the Canadian securities commissions, all of which are available at www.sedar.com.

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

Not applicable.

Item 7. Omitted Information:

No information has been omitted in respect of the material change.

Item 8. Executive Officer:

Further information with respect to the material change described in this material change report may be obtained from:

> Yves Simard
> Director
> Saratoga Electronic Solutions Inc.
> at (514) 529-0663

Item 9. Date of Report:

March 22, 2006.

SARATOGA ELECTRONIC SOLUTIONS INC.

Per: *(signed) Yves Simard*
Yves Simard, Director

(#924744-v2)

Saratoga Electronic Solutions Inc.

16:00 EST Tuesday, March 21, 2006

MONTREAL, CANADA--(CCN Matthews - March. 21, 2006) - Saratoga Electronic Solutions Inc. (TSX VENTURE:SAR) ("Saratoga") announces developments in respect of its proposed acquisition of Car-Tel Distributions Inc. ("Cartel" or the "Company").

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FOR FURTHER INFORMATION PLEASE CONTACT:

Saratoga Electronic Solutions Inc.
Georges Durst
President
(514) 529-0663

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