

e-Manufacturing Networks Inc.
c/o 4046 Mainway Drive
Burlington, Ontario, L7M 4B9
(the ACorporation®)

VIA SEDAR

ALBERTA SECURITIES COMMISSION

19th Floor, 10025 Jasper Avenue
Edmonton, Alberta
T5K 3Z5

CANADIAN VENTURE EXCHANGE INC.

10th Floor, 300 - 5th Avenue S.W.
Calgary, Alberta
T2P 3C4

ONTARIO SECURITIES COMMISSION

Suite 800, Box 55
20 Queen Street West
Toronto, Ontario, M5H 3S8

BRITISH COLUMBIA SECURITIES COMMISSION

P.O. Box 10142 Pacific Centre
12th Floor, 701 West Georgia Street
Vancouver, B.C., V7Y 1L2

Dear Sirs:

Re: e-Manufacturing Networks Inc. – Material Change Report

This letter is intended as a statement setting forth certain matters that may be a material change in the affairs of **e-Manufacturing Networks Inc.** (the "Corporation or e-MFG"). For convenience, this letter is itemized in the same manner as Form 27 of the *Securities Act* (Alberta). Concurrent with this filing, this letter is being filed with the Canadian Venture Exchange Inc., being the only exchange on which the Corporation's shares are currently listed.

Item 1 - Reporting Issuer

e-Manufacturing Networks Inc.
c/o 4046 Mainway Drive
Burlington, Ontario, L7M 4B9
Telephone: (905) 332-7717
Fax: (905) 332-6353

Item 2 - Date of Material Change

The material change occurred on or about December 21, 2001.

Item 3 - News Release

A Press Release was issued on December 21, 2001.

Item 4 - Summary of Material Change

The Corporation announced the appointment of Tom Smeenck to its board of directors and the resignations of Barrie Boatman, David Reese and Reinhard Siegrist from the board and Brent Bere, President and Chief Financial and Operating Officer and Joel Kissack, Senior Vice-President Business Development and Secretary. Tom Smeenck has also been appointed Chief Executive Officer, President and Secretary. In addition the Corporation also announced that the former owners of Greco Systems and Spectrum CNC Technologies, companies that were acquired by e-MFG in August 2000, have delivered to e-MFG Notices of Default under the notes, in the aggregate principal amount of US\$1.5 million, issued to the former owners in connection with the acquisition of those companies.

Item 5 - Full Description of Material Change

The Corporation announced the appointment of Tom Smeenck to its board of directors and the resignations of Barrie Boatman, David Reese and Reinhard Siegrist from the board and Brent Bere, President and Chief Financial and Operating Officer and Joel Kissack, Senior Vice-President Business Development and Secretary. Tom Smeenck has also been appointed Chief Executive Officer, President and Secretary

In connection with the changes to the board of directors and management, e-MFG also announced the lay-off of a significant portion of the staff in its Burlington, Ontario operations pending completion of a proposed restructuring and financing.

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Item 6 - Reliance on s.118(4) of the Securities Act (Alberta), s.75(3) of the Securities Act (Ontario), or s. 85(2) of the Securities Act (British Columbia)

Not applicable.

Item 7 - Omitted Information

No omitted information.

Item 8 - Senior Officer

The name of a Senior Officer of the Corporation who is knowledgeable about the material change and who can be contacted by the Commission is:

Tom Smeenck , Chief Executive Officer
Telephone: 800-563-6369 ext. 24

Item 9 - Statement of a Senior Officer

The foregoing accurately discloses the material change referred to in this report.

DATED at Burlington, Ontario, this 4th day of January, 2002.

Yours truly,

e-MANUFACTURING NETWORKS INC.

Per: “Signed”
Tom Smeenk
Chief Executive Officer