

BSM TECHNOLOGIES INC.
5875 Hwy 7.
Suite 200
Woodbridge, Ontario
L4L 1T9

VIA SEDAR

Ontario Securities Commission
19th Floor, 20 Queen Street West
Toronto, Ontario M5H 3S8
Attention: Continuous Disclosure

British Columbia Securities Commission
12th Floor, Pacific Centre, 701 W. Georgia St.
Vancouver, B.C. V7Y 1L2
Attention: Continuous Disclosure

Alberta Securities Commission
4th Floor, 300-5th Avenue S.W.
Calgary, Alberta, T2P 3C4
Attention: Continuous Disclosure

Manitoba Securities Commission
500-400 St. Mary Avenue
Winnipeg MB R3C 4K5
Attention: Continuous Disclosure

TSX Venture Exchange
3rd Floor, 130 King Street West
Toronto, Ontario M5X 1E5
Attention: Market Operations

Dear Sirs/Mesdames:

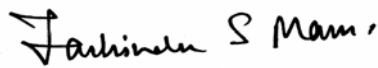
RE: Material Change Report

1. The name of the Reporting Issuer is **BSM Technologies Inc.** ("BSM" or the "Company") whose principal office is at 5875 Hwy 7., Suite 200, Woodbridge, Ontario, Canada L4L 1T9.
2. The material change occurred on December 24, 2007.
3. A Press Release was published at Toronto on December 27, 2007.
4. The Company announced that on December 24, 2007 it completed the acquisition of Netistix Technologies Corporation ("Netistix"),
5. .Under the terms of the acquisition, which was first announced on October 30, 2007, the Company acquired all of the issued and outstanding securities of Netistix in consideration for the issuance of 7,142,857 common shares of BSM priced at \$0.14 per share, subject to certain adjustments. One half of the share consideration was issued on closing and the balance is subject to a voluntary escrow. The BSM securities issued will be restricted from trading until April 25, 2008.

The acquisition will position BSM as the provider of the world's most comprehensive and advanced Fleet Management Product Suite on the market. BSM and Netistix have developed their solutions around a common design structure, enabling quick and seamless integration of the two companies' product suites. BSM and Netistix customers will be able to access a wide variety of new capabilities almost immediately.

6. This report is not being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102.
7. No information has been omitted because it is believed it should remain confidential.
8. For further information, please contact Mr. Jasbinder Mann, Tel. #: (905) 265-1200 or Email: jasm@bsmwireless.com
9. The foregoing accurately discloses the material changes referred to herein.

DATED at Toronto, Ontario this 2nd day of January 2008.



JASBINDER MANN
Chief Financial Officer