

MATERIAL CHANGE REPORT UNDER SECTION 75(2) OF THE *SECURITIES ACT* (ONTARIO)

1. Reporting Issuer

MTW Solutions Online Inc. (the "Corporation" or "MTW")
235 Yorkland Boulevard, Suite 1200
Toronto, Ontario
M2J 4Y8

2. Date of Material Change

May 5, 2000

3. Press Release

One Press Release was issued on May 10, 2000 via a Canadian news wire service. A copy of the Press Release has been filed via SEDAR.

4. Summary of Material Change

The Corporation reported on its annual and special meeting of shareholders held on Friday May 5, 2000. At the meeting, additional nominations were made for the election of directors, which resulted in the following individuals joining Jim Tuff, Jonathan Mah and Willy Wong on the board of directors: Michael Evans, Benedict Leung, Gregory Manikas and Michael Rutherford.

Michael Evans, CA, currently acts as a consultant to small to medium sized businesses for their accounting needs. He previously spent several years as a Chartered Accountant in auditing services for Soberman Isenbaum and Colomby.

Benedict Leung, CA, is a Chartered Accountant in private practice in Scarborough, Ontario. Mr. Leung established Leung & Co., Chartered Accountants in 1992 and remains a partner their today. He formerly worked for investment dealer Richmond Greenshield/Dominion Securities as well as other large Chartered Accounting firms..

Greg Manikas has spent more than a decade in sales and marketing activities. He has been involved in new product launches and MTW hopes to draw on his unique selling ideas and concepts.

Michael Rutherford is an award-winning advertising professional. As a creative director at a number of leading international agencies, Mr. Rutherford has brought his unique talents to accounts

such as Coca-Cola, Pepsi, Nike, Reebok and Benetton. He is presently employed by an international advertising agency.

The Corporation also announced that it is currently engaged in the development, marketing, distribution and integration of database software. The Corporation produces sophisticated solutions presently comprising business database software and custom information technology applications. The Corporation's database software utilizes advanced client server technology to facilitate rapid storage and retrieval of large quantities of information. The Corporation currently has 12,543,001 common shares issued and outstanding.

5. **Full Description of Material Change**

See Item 4 above.

6. **Reliance on Section 75(3) of the Act:**

Not Applicable

7. **Omitted Information**

No information has been omitted from this material change report.

8. **Senior Officer**

James L. Tuff, President and C.E.O.

Telephone: (416) 492-3395 Ext. 223

9. **Statement of Senior Officer**

The foregoing accurately discloses the material change referred to herein.

DATED at Toronto this 12th day of May, 2000.

MTW SOLUTIONS ONLINE INC.

By: “James L. Tuff”
James L. Tuff, President and C.E.O.