FORM 27

Securities Act

MATERIAL CHANGE REPORT UNDER SECTION 118(1)
OF THE SECURITIES ACT (ALBERTA)

NOTE: This form is intended as a guideline. A letter or other document may be used if the substantive requirements of this form are complied with.

ITEM 1 Reporting Issuer:

Martin Health Group Inc.
Suite 440, 8000 Decarie Blvd.
Montreal, Quebec H4P 2S4

ITEM 2 Date of Material Change:

May 16, 2000

ITEM 3 News Release:

The News Release was issued by Canada NewsWire on May 16, 2000.

ITEM 4 Summary of Material Change:

Martin Health Group Inc. ("Martins" or the "Corporation") has undertaken a reorganization of its management and staff in order to operate in accordance with its newly instituted fiscal budget.

In accordance with its reorganization, Martins has dissolved ten full time positions within the Corporation. Individuals holding two of the ten positions also held positions as senior officers with the Corporation and one of the two also served as a director the Corporation. In accordance with the reorganization these individuals have resigned from such positions. Specifically, Keith McIntosh has resigned from his position of Vice President of Operations of the Corporation and Kelly-Ann Martin has resigned from her position of Secretary-Treasurer of the Corporation and as a Director of the Corporation.

Further to the reorganization, Martins has appointed Rose-Marie Martin as Secretary-Treasurer of the Corporation on a go-forward basis.

ITEM 5 Full Description of Material Change

See Item #4 above

ITEM 6 Reliance on Section 118(2) of the Securities Act:

Not applicable.

ITEM 7 **Omitted Information:**

Not applicable.

ITEM 8 **Senior Officers:**

Dr. Anthony W. Martin
President,
8000 Decarie Blvd., Suite 440
Montreal, QC H4P 2S4.
Telephone: (888) 867-9673.

ITEM 9 **Statement of Senior Officer:**

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

DATED at the City of Montreal, in the Province of Quebec this 19th day of May, 2000.

MARTIN HEALTH GROUP INC.

Signed: "Dr. Anthony Martin"

Per ____________________________
Dr. Anthony W. Martin
President

IT IS AN OFFENCE UNDER THE SECURITIES ACT AND THE SECURITIES REGULATION FOR A PERSON OR COMPANY TO MAKE A STATEMENT IN A DOCUMENT REQUIRED TO BE FILED OR FURNISHED UNDER THE ACT OR THE REGULATION THAT, AT THE TIME AND IN THE LIGHT OF THE CIRCUMSTANCES UNDER WHICH IT IS MADE, IS A MISREPRESENTATION.