

FORM 51-102F3

MATERIAL CHANGE REPORT

SECTION 75(2) OF THE SECURITIES ACT (ONTARIO)
SECTION 85(1) OF THE SECURITIES ACT (BRITISH COLUMBIA)
SECTION 118(1) OF THE ALBERTA SECURITIES ACT (ALBERTA)

Item 1 – Name and Address of Reporting Issuer:

Meta Health Services Inc. (the “Corporation”)
6891 Edwards Boulevard
Mississauga, Ontario L5T 2T9

Item 2 - Date of Material Change:

January 13, 2005.

Item 3 – News Release:

The press release attached hereto as Schedule “A” was issued in Toronto, Ontario on January 13, 2005.

Item 4 – Summary of Material Change:

The Corporation announces that it has concluded its Special and Annual Meeting, at which the shareholders approved of the election of six directors, appointed auditors and authorized the filing of articles of amendment to consolidate the common shares of the Corporation.

Item 5 – Full Description of Material Change:

The material change is fully described in the press release attached hereto as Schedule “A”.

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

Not applicable.

Item 7 - Omitted Information:

Not applicable.

Item 8 – Executive Officer:

For further information, please contact Robert Taylor, President and CEO of the Corporation at (905) 564-5009

Item 9 – Statement of Senior Officer:

The foregoing accurately discloses the material change referred to herein.

DATED at Toronto this 17th day of January, 2005.

META HEALTH SERVICES INC.

“Robert Taylor”

Robert Taylor, President & CEO