

This is the form of material change report required under Section 85(1) of the Securities Act.

BC FORM 51-102FS
(formerly Form 53-901F)

Securities Act

MATERIAL CHANGE REPORT UNDER SECTION 85(1) OF THE ACT

Item 1. Name and Address of Company

Visiphor Corporation
Suite 1100 - 4710 Kingsway
Burnaby, B.C. V5H 4M2

Item 2. Date of Material Change

December 21, 2006

Item 3. News Release

Burnaby, British Columbia, December 21, 2006

Item 4. Summary of Material Change

Visiphor Corporation ("the Issuer") announces today that it has granted a total of 22,222 options to a director of the Company at an exercise price of \$0.12 with an expiry date of December 21, 2009. These options replace the same number of options that expired on December 19, 2006.

Item 5. Full Description of Material Change

The Issuer announces today that it has granted a total of 22,222 options to a director of the Company at an exercise price of \$0.12 with an expiry date of December 21, 2009. These options replace the same number of options that expired on December 19, 2006. One third of these options will vest immediately, one third will vest one year from the date of grant, and the final third will vest two years from the date of grant. The common shares underlying the options will have a four month hold period that expires on April 21, 2007.

Item 6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102

N/A

Item 7. Omitted Information

None

Item 8. Executive Officers

The following senior officers of the Issuer are knowledgeable about the material change and may be contacted by the Commission at the address and telephone number:

Roy Trivett
CEO
Suite 1100 – 4710 Kingsway.
Vancouver, B.C. V5H 4M2
Telephone: (604) 684-2449

Wayne Smith
CFO & COO
Suite 1100 – 4710 Kingsway.
Vancouver, B.C. V5H 4M2
Telephone: (604) 684-2449

Item 9. Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

December 22, 2006

/s/ Wayne Smith

Wayne Smith
Name

CFO & COO
Position

Burnaby, British Columbia
Place of Declaration