

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

May 9, 2008

Item 3. News Release

Burnaby, British Columbia, May 9, 2008

Item 4. Summary of Material Change

Visiphor Corporation (the "Issuer") guidance for its results for the first quarter of 2008.

Item 5. Full Description of Material Change

The Issuer announced guidance for its results for the first quarter of 2008. The first quarter results on EDGAR and SEDAR are expected to be released on May 14, 2008.

The company estimates that its revenues for the first quarter of 2008 will be approximately \$1.5 million. Expenses are expected to be approximately \$1.7 million for the quarter ended March 31, 2008. Net loss for the first quarter is expected to be approximately \$200,000. EBITDA income is expected to be approximately \$30,000. This expected positive EBITDA, may represent the Company's highest EBITDA to date and may be the Company first positive EBITDA to date.

Estimated Results

	March 31, 2008 <i>(estimated)</i>	March 31, 2007 <i>(actual rounded)</i>
Revenue	\$ 1,500,000	\$ 1,280,000
Expenses	\$ 1,700,000	\$ 1,960,000
Net Loss	\$ (200,000)	\$ (680,000)
EBITDA*	\$ 30,000	\$ (450,000)

Visiphor CEO Roy Trivett states, "We have worked hard to get our financial performance on a positive track and the success of our efforts is clearly illustrated by these guidance numbers. A renewed focus on product sales will be further supported by our recent funding that is targeted at product development and enhancement. We have ramped up our sales force to support new initiatives in the US and Canadian justice and health care sectors. This is an incredibly exciting time for Visiphor."

The Company recommends that the full details of Visiphor's financial results be read in conjunction with this news release. These results will be available by reviewing the Company's 2008 Form 10Q which will be filed on both the SEDAR and EDGAR systems.

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

Sunil Amin
CFO
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.

May 20, 2008

/s/ Sunil Amin

Sunil Amin
Name

CFO
Position

Burnaby, British Columbia

Place of Declaration