FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

The name of the reporting issuer is 01 Communique Laboratory Inc. ("the Issuer"). Its principal office is located at 1450 Meyerside Drive, Mississauga, Ontario L5T 2N5.

Item 2 Date of Material Change

The material change occurred on March 21, 2007.

Item 3 News Release

A press release in connection with the material change was issued in Ontario on March 21, 2007, a copy of which as issued is annexed hereto as Schedule "A".

Item 4 Summary of Material Change

The material change is summarized in the press release annexed hereto as Schedule "A".

Item 5 Full Description of Material Change

A full description of the material change is provided in the press release referenced in 4 above and annexed hereto as Schedule "A".

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

The Issuer is not relying on 7.1(2) or (3) of National Instrument 51-102 for the filing of this report nor is any information being omitted in reliance thereon.

Item 7 Omitted Information

No material information is being omitted from this report.

Item 8 Executive Officer

For further information with respect to this report, please contact Mr. Brian Stringer, Chief Financial Officer of the Issuer, at: Telephone (905) 795-2888 (ext. 204).

Item 9 Date of Report

DATED at Toronto, Ontario this 21st day of March, 2007.

01 COMMUNIQUE LABORATORY INC.

Per: *"Andrew Cheung"* (signed)
President and Chief Executive Officer

Schedule "A"

Not for distribution to U.S. news wire services or for dissemination in the United States

01 Communique Announces Completion of $4,525,000 Public Offering

TORONTO, Canada – March 21, 2007 – 01 Communique Laboratory Inc. (the "Company") (TSX: ONE - www.01com.com), a leading remote access solutions provider, is pleased to announce today that it has completed its previously announced public offering (the "Offering") of 9,050,000 common shares at a purchase price of $0.50 per common share for gross proceeds of $4,525,000. The Offering was fully subscribed and completed by way of a short form prospectus filed in the provinces of Ontario and Alberta. The exclusive agent for the Offering was Evergreen Capital Partners Inc.

The common shares have not been registered under the United States *Securities Act of 1933* and may not be offered or sold in the United States, or to a U.S. person, absent registration, or an applicable exemption there from. The Toronto Stock Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of this release.

About 01 Communique Laboratory Inc.
Established in 1992, the Company (TSX: ONE) is an innovative force in the development and delivery of remote access and support products and integrated communications software. The Company's suite of products includes its remote access product line I'm InTouch (www.imintouch.net) and its remote support product I'm OnCall (www.imoncall.com). For more information on its products, visit www.01com.com or call (905) 795-2888 or (800) 668-2185 (North America only).

Company contact: Mr. Brian Stringer
Chief Financial Officer
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Certain statements in this news release may constitute "forward-looking" statements which involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the company, or industry results, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. When used in this news release, such statements use such words as "may", "will", "expect", "believe", "plan", "intend", "are confident" and other similar terminology. These statements reflect current expectations regarding future events and operating performance and speak only as of the date of this news release. Forward-looking statements involve significant risks and uncertainties, should not be read as guarantees of future performance or results, and will not necessarily be accurate indications of whether or not such results will be achieved. A number of factors could cause actual results to differ materially from the results discussed in the forward-looking statements, including, but not limited to, the factors discussed under "Risk Factors" in the company's Annual Information Form filed on SEDAR. Although the forward-looking statements contained in this news release are based upon what management of the Company believes are reasonable assumptions, the company cannot assure investors that actual results will be consistent with these forward looking statements. These forward-looking statements are made as of the date of this news release, and the company assumes no obligation to update or revise them to reflect new events or circumstances.