

FORM 51 – 102F3

MATERIAL CHANGE REPORT

ITEM 1. *Name and Address of Company*

ACD Systems International Inc.
Gateway Park, Block C
2261 Keating X Road
Saanichton, British Columbia V6M 2A5

ITEM 2. *Date of Material Change*

March 22, 2007

ITEM 3. *News Release*

A press release was issued by the Company on March 22, 2007 at Vancouver, British Columbia and distributed through the facilities of CCN Mathews.

ITEM 4. *Summary of Material Change*

The Company announces closing of plan of arrangement.

ITEM 5.1. *Full Description of Material Change*

The Company and 0770303 B.C. Ltd. announced the completion of the plan of arrangement whereby 0770303 B.C. Ltd. acquired all of the issued and outstanding common shares of the Company (the “ACD Shares”), other than 85,200 shares held by dissenting Shareholders, and all of the outstanding options to acquire common shares of the Company (the “ACD Options”) were either exercised or cancelled. The ACD Shares held by certain directors, officers and shareholders of the Company (the “Acquisition Group”) were exchanged for shares of 0770303 B.C. Ltd. The terms of the arrangement were disclosed in the Company’s press release issued on March 22, 2007.

The Company expects that the ACD Shares will be delisted from the Toronto Stock Exchange effective as of the close of business March 27, 2007 and, in due course, that the Company will cease to be a reporting issuer.

ITEM 5.2. *Disclosure for Restructuring Transaction*

Not applicable.

ITEM 6. *Reliance on Subsection 7.1(2) or (3) of National Instrument 51 –102*

Not applicable.

ITEM 7. *Omitted Information*

No significant facts have been omitted from this report.

ITEM 8. *Executive Officer*

George Mitchell
Phone: (250) 474-4446

ITEM 9. *Date of Report*

March 22, 2007