

FORM 51-102F3

MATERIAL CHANGE REPORT  
UNDER NATIONAL INSTRUMENT 51-102

1. **Name and Address of Company**

Momentum Advanced Solutions Inc. (the “Company”)  
155 Commerce Valley Drive East  
Thornhill, Ontario L3T 7T2

2. **Date of Material Change**

November 30, 2006.

3. **News Release**

A news release with respect to the material change referred to in this report was disseminated through CNN Matthews on December 1, 2006 and filed on the system for electronic document analysis and retrieval (SEDAR).

4. **Summary of Material Change**

The Company announced that it has completed the sale of its hardware and software resale and infrastructure solutions and services business (the “VAR Business”), effective November 30, 2006.

5. **Full Description of Material Change**

The Company announced that it has completed the sale of its hardware and software resale and infrastructure solutions and services business (the “VAR Business”), effective November 30, 2006. The VAR Business, which will be known as OnX Enterprise Solutions Ltd., was acquired by a company controlled by Sheldon Pollack and Phil DeLeon, for net proceeds of \$6.8 million, \$4.5 million of which was paid on closing and the balance of which is payable six months after closing. Messrs. Pollack and DeLeon are the two largest shareholders of the Company. In connection with the transaction, the Company (previously known as OnX Enterprise Solutions Inc.) has been renamed Momentum Advanced Solutions Inc. and began trading under the ticker symbol (TSX:WWW) on December 6, 2006.

As previously reported, the transaction was reviewed and evaluated by a committee of independent directors of the Company (the “Committee”). The Committee engaged an independent valuer to prepare a valuation of the VAR Business. The independent valuer established a value range for the VAR

Business, the mid-point of which was approximately \$6.7 million, and issued a favourable fairness opinion with respect to the transaction. Based on the independent valuation and fairness opinion, as well as a detailed review of the benefits of the transaction to the Company, the Committee recommended approval of the transaction to shareholders. The transaction required approval by a majority of the minority shareholders of the Company which was obtained at a meeting held on November 28, 2006. Over 83% of the votes held by minority shareholders represented at the meeting were cast in favour of the transaction.

In light of the historically low share price and corresponding market value for the Company, management and the board of directors of the Company (the "Board") evaluated various strategic initiatives with a view to enhancing shareholder value. This included consideration of possible merger opportunities with companies in similar or complementary businesses. In the course of this process, it was concluded that divesting the low margin, unpredictable VAR Business would be a critical first step in achieving the Company's stated objective of becoming a leading provider of web-based application and infrastructure outsourcing.

Momentum Advanced Solutions Inc. will continue to operate its existing Web Solutions and Services and Managed Services businesses. These businesses are industry leaders in Internet Outsourcing which represents the unification of Internet Strategy, Internet Application Development and Internet Infrastructure Management. Revenue from these businesses grew 20% from fiscal year 2005 to fiscal year 2006 with a significant portion being of a recurring nature. Current revenues approximate \$15.0 million with gross profit margins in the 35% - 40% range. The total proceeds from the sale of the VAR business will be available for working capital and to fund growth and strategic acquisition opportunities.

The transaction will allow each company to focus on their core competencies thereby providing improved service, flexibility and responsiveness to customers. Momentum Advanced Solutions Inc. and OnX Enterprise Solutions Ltd. will work together to cross promote offerings ensuring continuity of existing relationships with customers, vendors and other stakeholders. Messrs. Pollack and DeLeon will continue in their executive roles with the Company.

#### **Cautionary Note Regarding Forward-Looking Statements**

Investors should take note that certain statements in this material change report are forward-looking and may not give full weight to all of the potential risks and uncertainties. These forward-looking statements include statements that are subject to risks and uncertainties. Forward-looking statements are subject by their nature to risks and uncertainties, and actual results, actions or events could differ materially from those set forth in the forward-looking statements. Any forward-looking statements speak only as of the date made. Onx is not undertaking to update any information in the foregoing reports until the effective date of its future reports required by the securities laws.

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

Not applicable.

7. **Omitted Information**

Not applicable.

8. **Executive Officer**

For further information contact Sheldon Pollack, Chief Executive Officer of the Company at (905) 709-6825, sheldon.pollack@onx.com.

9. **Date of Report**

December 8, 2006.