

MATERIAL CHANGE REPORT UNDER
SECURITIES ACT (BRITISH COLUMBIA) SECTION 85(1) FORM 27
SECURITIES ACT (ALBERTA) SECTION 146(1) FORM 27

1. Reporting Issuer:

Integrated Enviro-Capital Inc.

2. Date of Material Change:

December 13, 2002.

3. Press Release:

Press Release issued on December 20, 2002, through Canada Newswire Ltd.

4. Summary of Material Change:

Further to the Corporation's press release of April 8, 2002, on December 13, 2002, the Corporation amalgamated pursuant to the *Business Corporations Act* (Alberta), with Canadian Stevia Corporation ("CSC") with the continuing corporation being named "Canadian Stevia Corporation" ("Amalco"). Each common share of the Corporation was exchanged for one common share of Amalco and each common share of CSC was exchanged for 1.5 common shares of Amalco.

5. Full Description of Material Change:

Further to the Corporation's press release of April 8, 2002, on December 13, 2002, the Corporation amalgamated pursuant to the *Business Corporations Act* (Alberta), with Canadian Stevia Corporation ("CSC") with the continuing corporation being named "Canadian Stevia Corporation" ("Amalco"). Each common share of the Corporation was exchanged for one common share of Amalco and each common share of CSC was exchanged for 1.5 common shares of Amalco.

6. Reliance on Section 146(2) of the *Securities Act* (Alberta) or Equivalent Sections:

N/A

7. Omitted Information:

No information has been omitted.

8. Senior Officers:

Joseph F. Wells, President and Chief Executive Officer of Integrated Enviro-Capital Inc., may be reached at (403) 509-6431.

9. Statement of Senior Officer:

The foregoing accurately discloses the material change referred to in this report.

This statement is made in the City of Calgary, in the Province of Alberta as of December 20, 2002.

(signed) "Joseph F. Wells"

JOSEPH F. WELLS

President and Chief Executive Officer

PRESS RELEASE

CALGARY, December 20, 2002

Further to its press release of April 8, 2002, Integrated Enviro-Capital Inc. (TSX Venture Exchange – IEV) completed, on December 13, 2002, its amalgamation with Canadian Stevia Corporation ("CSC") with the continuing company being named "Canadian Stevia Corporation" ("Amalco"). In accordance with the terms of the amalgamation, each common share of IEV was converted into one common share of Amalco and each common share of CSC was converted into 1.5 common shares of Amalco. The same exchange ratio was applied to the other outstanding securities of both CSC and IEV. Amalco currently has 11,016,661 common shares issued and outstanding.

The amalgamation was IEV's "Qualifying Transaction" for the purposes of the policies of the TSX Venture Exchange. Final approval for the qualifying transaction is subject to acceptance of the amalgamation by the TSX Venture Exchange.

The TSX Venture Exchange has in no way passed upon the merits of the amalgamation and has neither approved nor disapproved the content of this press release.

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For further information, contact:

Joseph F. Wells
President and Chief Operating Officer of Canadian Stevia Corporation
Telephone: (403) 509-6432