

**FORM 51-102F3
MATERIAL CHANGE REPORT**

ITEM 1 Name and Address of Company

Empirical Inc. (the “**Company**”)
5610 Timberlea Boulevard
Mississauga, ON L4W 4M6

ITEM 2 Date of Material Change

The material change occurred on April 1, 2008.

ITEM 3 News Release

A news release was disseminated on April 1, 2008 through Marketwire LP, attached hereto as Schedule “A”.

ITEM 4 Summary of Material Change

The Company announced that Ian McKinnon will lead the Office of the President for the Company as part of a planned transition from the current Chief Executive Officer Alan McMillan. Mr. McMillan took on his transitional position in late October of 2007 and has now completed his short engagement with Empirical.

The Office of the President will consist of Chief Financial Officer David Garland and Vice President of Marketing Don Cochrane.

ITEM 5 Full Description of Material Change

See the news release dated April 1, 2008, attached hereto as Schedule “A”.

ITEM 6 Reliance on Section 7.1(2) or (3) of National Instrument 51-102

Not applicable.

ITEM 7 Omitted Information

Not applicable.

ITEM 8 Executive Officer

David Garland
Chief Financial Officer
Telephone: 905.670.7000

ITEM 9 Date of Report

April 11, 2008

SCHEDULE "A"
NEWS RELEASE

EMPIRICAL ANNOUNCES AN OFFICE OF THE PRESIDENT

MISSISSAUGA, ONTARIO - (April 1, 2008) - Empirical Inc. (TSX -V: EM) announced today that Ian McKinnon will lead the Office of the President for the Company as part of a planned transition from the current Chief Executive Officer Alan McMillan. Mr. McMillan took on his transitional position in late October of 2007 and has now completed his short engagement with Empirical. The Office of the President consists of Chief Financial Officer David Garland and Vice President of Marketing Don Cochrane.

The Company would like to thank Mr. McMillan for his leadership and completing a successful transition phase over the last 5 months. Empirical wishes him well in his future endeavors.

Ian McKinnon is an independent member of the Empirical Board of Directors and an industry consultant. He was recently President and Chief Executive Officer of TSX-listed Certicom Corp. from 2002 to 2007. Prior to that he was Chief Executive Officer for a number of public and private companies, including TSX-listed Promis Systems Corporation from 1995 to 2000.

In 1998 he was a recipient of the Ernst & Young "Entrepreneur of the Year Award" in recognition of his success at Promis Systems Corporation, and in 2006 won the 'Leadership Award for Advanced Technology' from the Canadian Advanced Technology Alliance for his work at Certicom.

Ian McKinnon commented, "I am very excited about the future of Empirical. They are in a position of strength to serve a market that requires integrated marketing solutions".

Empirical is a marketing solutions company serving Brands that care about meaningful dialogue with their customers. The Company integrates web technology, data and traditional direct-to-consumer marketing tactics to create dialogue between its clients and their consumers.

For further information please contact:

Media Relations - Don Cochrane
Investments - David Garland
Office of the President
Empirical Inc. (TSX-v EM)
Contact: 905 670-7000

Website: www.empirical.com

The TSX Venture Exchange does not accept responsibility for the adequacy or accuracy of this release.