

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Corporation:

HEARx Canada Inc.
1250 Northpoint Parkway
West Palm Beach, Florida
33407

Item 2. Date of Material Changes:

December 30, 2009.

Item 3. News Releases:

The press release was disseminated through Marketwire on December 30, 2009.

Item 4. Summary of Material Changes:

HEARx Canada Inc. announced that its exchangeable shares were voluntary delisted from the Toronto Stock Exchange on the close of business on December 29, 2009.

Item 5. Full Description of Material Changes:

HEARx Canada Inc. announced that, further to its press release dated October 29, 2009, its exchangeable shares were voluntary delisted from the Toronto Stock Exchange on the close of business on December 29, 2009.

Item 6. Reliance of Section 7.1(2) of National Instrument 51-102:

This report is not being filed on a confidential basis.

Item 7. Omitted Information:

No information has been omitted on the basis that it is confidential.

Item 8. Executive Officer:

Frank Punal
Chief Financial Officer
Tel: (561) 478-8770 ext. 109

Item 9. Date of Report:

January 5, 2010