

FORM 51-102F3
MATERIAL CHANGE REPORT

1. Reporting Issuer:

VIQ Solutions Inc.
100 Allstate Parkway
Suite 200
Markham, Ontario
L3R 6H3

2. Date of Material Change:

December 23, 2005

3. News Release:

A Press Release was issued on December 23, 2005

4. Full Description of Material Change:

VIQ Solutions Inc. ("VIQ Solutions" or the "Corporation") is pleased to announce that it has completed the acquisition of all the common shares of International Reporting Inc. ("International Reporting"), a private company providing bilingual digital verbatim reporting and transcription services in a \$1.0 million cash deal. In conjunction with the acquisition, the management team of International Reporting will be continuing forward as part of the VIQ team. The Corporation believes the acquisition will be immediately accretive to VIQ Solutions.

Located in Ottawa, Ontario, International Reporting has been a leader in the recording and transcription business for 27 years. Over the years, International Reporting has revolutionized the industry by introducing new technologies and infrastructure allowing the implementation of live online digital recording solutions which can be transcribed via any location across the country and internationally. Its turnkey solutions provide fully indexed online document and audio management solutions.

International Reporting has and continues to provide reporting and transcription services to numerous government boards and departments including the Cornwall Inquiry, Gomery Inquiry (Sponsorship Program and Advertising Activities), National Energy Board, Immigration & Refugee Board, Federal Court of Canada, Canadian Environmental Assessment hearings, Tax Court of Canada, Canadian Human Rights Commission, Competition Tribunal, Royal Commission on Aboriginal Peoples, Commission of Inquiry on the Blood System in Canada as well as many other hearings of record.

5. Reliance on Confidentiality Provisions:

Not Applicable

6. Omitted Information:

Not Applicable

7. Senior Officer:

For further information, please contact David Outhwaite, President & CEO, VIQ Solutions, (905) 948-8266 ext. 250 email: douthwaite@viqsolutions.com, or

Karen Hersh, Chief Financial Officer, VIQ Solutions, (905) 948-8266 ext. 240 email: khersh@viqsolutions.com.

8. Statement of Officer:

DATED effective December 23, 2005, at the City of Calgary, in the Province of Alberta.

Copies of this Material Change Report may be obtained on request, without charge from the President and Chief Executive Officer of 100 Allstate Parkway Suite 200, Markham, Ontario L3R 6H3 Phone (905) 948-8266 Extension 250 or by accessing the disclosure documents available through the Internet on the Canadian System for Electronic Document Analysis and Retrieval (SEDAR) website at www.sedar.com.