

MATERIAL CHANGE REPORT

1. Name and Address of Company

illumiCell Corporation (the "Company")
304, 5819 - 2nd Street SW
Calgary, AB T2H 0H3

2. Date of Material Change:

May 7, 2007

3. News Release

A news release was issued on May 7, 2007 and disseminated through the facilities of CNW Group.

4. Summary of Material Change:

The Company announced a multi-year agreement with Sympatico / MSN® to jointly market the illumiCell local search service on the Windows Live™ (MSN) Messenger network.

5. Full Description of Material Change:

illumiCell Corporation announced a multi-year agreement with Sympatico / MSN® to jointly market the illumiCell local search service on the Windows Live™ (MSN) Messenger network. The local search service, which is powered by YellowPages.ca™, will be available to over 15.4 million unique users (according to CommScore) in Canada. The Agreement, which follows the successful beta deployment of the service, demonstrates a shared commitment to the deployment and marketing of the service in Canada. illumiCell will continue to control the definition, development and operation of the service.

6. Reliance on subsection 7.1(2) or (3) of NI 51-102:

not applicable

7. Omitted Information:

none

8. Executive Officer:

For further information, please contact Andrew Osis, Chief Financial Officer, telephone: (403) 313-3719.

9. Date of Report:

May 11, 2007