FORM 51-102F3
Material Change Report

1. Name and Address of Company:

Sophia Capital Corp. (the "**Corporation**")
112 West 6th Avenue
Vancouver, British Columbia V5Y 1K6

2. Date of Material Change(s):

December 21, 2011

3. News Release:

A news release relating to the material change described herein was released through the facilities of Filing Services Canada Inc. on December 22, 2011.

4. Summary of Material Change(s):

The Corporation is pleased to announce that it has entered into a formal amalgamation agreement (the "**Amalgamation Agreement**") with Axsun Inc. ("**Axsun**"), pursuant to which Sophia will amalgamate (the "**Business Combination**") with Axsun under the *Canada Business Corporations Act* to form a new company ("**Amalco**") on terms as previously announced on September 29, 2011. The Business Combination, when completed, will constitute the qualifying transaction of the Corporation pursuant to Policy 2.4 of the TSX Venture Exchange Inc. (the "**TSX Venture**") Corporate Finance Manual.

The Business Combination is subject to the approval of the TSX Venture and all other necessary regulatory approvals. The completion of the Business Combination is also subject to additional conditions precedent, including shareholder approval of each of Sophia and Axsun and the completion of a private placement by Axsun (the "**Axsun Unit Private Placement**") of a minimum of 4,500,000 and a maximum of 7,500,000 Axsun units (the "**Axsun Units**") at a price of $1.00 per Axsun Unit for gross proceeds of a minimum of $4,500,000 and a maximum of $7,500,000 to be completed on or before the closing of the Amalgamation. Each Axsun Unit will be comprised of one common share of Axsun ("**Axsun Share**") and one half of one common share purchase warrant ("**Warrant**"). Each whole Warrant will entitle the holder to acquire one Axsun Share at a price of $1.25 per Axsun Share for five years from their date of issuance.

5. Full Description of Material Change:

5.1 Full Description of Material Change

Please see the press release attached as Schedule "A" hereto.

5.2 Disclosure for Restructuring Transactions

Not applicable.

6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102 *Continuous Disclosure Obligations*:

Not applicable

7. Omitted Information:

Not applicable

8. Executive Officer Knowledgeable of Material Change:

Kirk Shaw
Chief Executive Officer
Sophia Capital Corp.
(604) 623-3369 ext. 116

9. Date of Report:

December 23, 2011

SCHEDULE "A"

NOT FOR DISTRIBUTION TO UNITED STATES NEWS WIRE SERVICES OR DISSEMINATION IN UNITED STATES

SOPHIA CAPITAL CORP.
ANNOUNCES EXECUTION OF AMALGAMATION AGREEMENT WITH AXSUN INC.

TSX Venture: SCQ.P **FOR IMMEDIATE RELEASE**

VANCOUVER, BRITISH COLUMBIA – DECEMBER 22, 2011 – Sophia Capital Corp. ("**Sophia**" or the "**Corporation**") is pleased to announce that it has entered into a formal amalgamation agreement (the "**Amalgamation Agreement**") with Axsun Inc. ("**Axsun**"), pursuant to which Sophia will amalgamate (the "**Business Combination**") with Axsun under the *Canada Business Corporations Act* to form a new company ("**Amalco**") on terms as previously announced on September 29, 2011. The Business Combination, when completed, will constitute the qualifying transaction of the Corporation pursuant to Policy 2.4 of the TSX Venture Exchange Inc. (the "**TSX Venture**") Corporate Finance Manual.

The Business Combination is subject to the approval of the TSX Venture and all other necessary regulatory approvals. The completion of the Business Combination is also subject to additional conditions precedent, including shareholder approval of each of Sophia and Axsun and the completion of the private placement by Axsun (the "**Axsun Unit Private Placement**") of a minimum of 4,500,000 and a maximum of 7,500,000 Axsun units (the "**Axsun Units**") at a price of $1.00 per Axsun Unit for gross proceeds of a minimum of $4,500,000 and a maximum of $7,500,000 to be completed on or before the closing of the Amalgamation. Each Axsun Unit will be comprised of one common share of Axsun ("**Axsun Share**") and one half of one common share purchase warrant ("**Warrant**"). Each whole Warrant will entitle the holder to acquire one Axsun Share at a price of $1.25 per Axsun Share for five years from their date of issuance.

About Axsun

Axsun is a leading transportation service provider, offering North American intermodal, trucking, regionalized cartage, warehousing and global freight forwarding services. Axsun's other services include short and long-term warehousing, inventory control, warehouse management, fulfilment and container de-stuffing and stuffing.

Axsun has three divisions:

1. Axsun Logistics which ships door to door in North America, Alaska and Hawaii;

2. Axsun Transport & Distribution which handles primarily trucking, cartage, warehousing for finished goods, raw materials, food, paper, lumber, packaging and chemicals; and

3. Axsun Global which specializes in ocean and air freight forwarding to Asia, Europe and South America.

Axsun is headquartered in Saint-Hubert, Quebec, and has additional Canadian operations in Oakville, Ontario. It also has agents in Toronto, Ontario; Calgary, Alberta; Edmonton, Alberta; Mexico City, Mexico; and Queretaro, Mexico.

For further information contact Kirk Shaw, the President of Sophia at (604) 623-3369 extension 116, or Steve Ramescu, the President of Axsun, at (450) 445-3003.

As indicated above, completion of the Business Combination is subject to a number of conditions, including but not limited to, TSX Venture acceptance, shareholder approval and the completion of the Axsun Unit Private Placement. The Business Combination cannot close until the required shareholder approval is obtained. There can be no assurance that the Axsun Unit Private Placement or the Business Combination will be completed as proposed or at all.

Investors are cautioned that, except as disclosed in the information circular of Sophia to be prepared in connection with the Business Combination, any information released or received with respect to the Business Combination may not be accurate or complete and should not be relied upon. Trading in the securities of Sophia should be considered highly speculative.

The TSX Venture has in no way passed upon the merits of the Business Combination and has neither approved nor disapproved the contents of this press release. Neither TSX Venture nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture) accepts responsibility for the adequacy or accuracy of this release.

This press release contains forward-looking statements. More particularly, this press release contains statements concerning: the receipt of TSX Venture and shareholder approval of the Business Combination, the completion of the Axsun Unit Private Placement and the completion of the Business Combination. The forward-looking statements are based on certain key expectations and assumptions made by Sophia and Axsun including the timing of receipt of required shareholder and TSX Venture approvals and the satisfaction of other conditions to the completion of the Business Combination, including the completion of the Axsun Unit Private Placement.

Although Sophia and Axsun believe that the expectations and assumptions on which the forward-looking statements are based are reasonable, undue reliance should not be placed on the forward-looking statements because no assurance can be provided that they will prove to be correct. Since forward-looking statements address future events and conditions, by their very nature they involve inherent risks and uncertainties. Actual results could differ materially from those currently anticipated due to a number of factors and risks. These include, but are not limited to, risks that required shareholder and TSX Venture approvals are not obtained on terms satisfactory to the parties or at all, the risk that the minimum Axsun Unit Private Placement will not be achieved, and risks that other conditions to the completion of the Business Combination are not satisfied on the timelines set forth in the Amalgamation Agreement or at all.

The forward-looking statements contained in this press release are made as of the date hereof and neither Sophia nor Axsun undertake any obligation to update publicly or revise any forward-looking statements or information, whether as a result of new information, future events or otherwise, unless so required by applicable securities laws.

This release does not constitute an offer for sale of securities in the United States.