

Form 51-102F3

Material Change Report

Item 1 Name and Address of Company

JEMTEC Inc.
200 - 38 Fell Avenue
North Vancouver, BC V7P 3S2

(the "Issuer")

Item 2 Date of Material Change

December 11, 2007

Item 3 News Release

A news release was issued on December 11, 2007 via Marketwire Canadian Timely Disclosure Network.

Item 4 Summary of Material Change

The Issuer has announced today it has entered into a three year agreement to provide GPS and Radio Frequency (RF) technology as well as monitoring services to a consortium of Canadian corrections departments.

Item 5 Full Description of Material Change

See attached Schedule "A"

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

The Issuer is not relying on subsection 7.1(2) or (3) of National Instrument 51-102.

Item 7 Omitted Information

No information has omitted from this form on the basis that it is confidential.

Item 8 Executive Officer

The following executive officer of the Issuer may be contacted about the material change:

Mr. Eric Caton, President
Telephone: 604-929-4559

Item 9 Date of Report

December 11, 2007