



**CONSOLIDATED FINANCIAL STATEMENTS
FOR THE THREE MONTHS ENDED
December 31, 2007**

HEALTHCARE SOLUTIONS



LOGIBEC GROUPE INFORMATIQUE LTD.
CONSOLIDATED STATEMENTS OF EARNINGS
(unaudited)

	Three months ended December 31	
	2007	2006
	\$	\$ (As restated; note 1)
Revenue	13,162,448	9,969,567
Operating expenses		
Service costs (Note 5)	5,971,041	4,142,431
Selling and administrative expenses	2,727,155	1,766,556
Stock-based compensation	-	29,648
	8,698,196	5,938,635
Earnings before the following items	4,464,252	4,030,932
Amortization of fixed assets	303,078	267,202
Amortization of intangible assets and other long-term assets	1,593,941	1,291,194
Loss on disposal of fixed assets	-	4,410
Income on temporary investments	(37,468)	(23,701)
Financial expenses	599,831	(18,788)
Earnings before income taxes	2,004,870	2,510,615
Income taxes	599,000	1,043,000
Net earnings	1,405,870	1,467,615
Net earnings per share (Note 10)		
Basic	0.16	0.16
Diluted	0.16	0.16
Weighted average number of common shares outstanding (Note 10)		
Basic	8,990,081	8,931,724
Diluted	9,066,979	8,990,432

The accompanying notes are an integral part of these consolidated financial statements.

LOGIBEC GROUPE INFORMATIQUE LTD.
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
(unaudited)

	Three months ended December 31	
	2007	2006
	\$	\$
Net earnings	1,405,870	1,467,615
Net change in unrealized losses on translation of financial statements of self-sustaining subsidiaries	(30,247)	1,301,964 (As restated; note 1)
Comprehensive income	1,375,623	2,769,579

The accompanying notes are an integral part of these consolidated financial statements.

LOGIBEC GROUPE INFORMATIQUE LTD.
CONSOLIDATED STATEMENTS OF RETAINED EARNINGS
(unaudited)

	Three months ended December 31	
	2007	2006
	\$	\$
Retained earnings, beginning of year, as previously reported	15,268,966	12,436,490
Restatement (Note 1)	-	(1,303,000)
Beginning of year, as restated	15,268,966	11,133,490 (As restated; note 1)
Net earnings	1,405,870	1,467,615
	16,674,836	12,601,105
Retained earnings, end of year	16,674,836	12,601,105

The accompanying notes are an integral part of these consolidated financial statements.

LOGIBEC GROUPE INFORMATIQUE LTD.
CONSOLIDATED BALANCE SHEETS
(unaudited)

	December 31, 2007	September 30, 2007
	\$	\$ (As restated; note 1)
Assets		
Current assets		
Cash and cash equivalents	3,626,505	6,974,398
Accounts receivable	8,169,922	4,820,699
Income tax credits receivable	1,434,244	1,565,451
Income taxes receivable	463,305	2,226
Future income taxes	774,558	483,000
Other current assets	2,201,080	1,526,715
	16,669,614	15,372,489
Fixed assets		
Goodwill	4,320,076	3,535,084
Intangible assets and other long lived assets	50,129,611	33,836,280
	43,111,038	24,336,051
	114,230,339	77,079,904
Liabilities		
Current liabilities		
Bank overdraft	693,111	-
Accounts payable and accrued liabilities	10,530,562	4,907,036
Income taxes	329,332	2,424,369
Future income taxes	63,000	63,000
Current portion of long-term debt (Note 7)	7,851,896	1,066,406
	19,467,901	8,460,811
Deferred revenue		
	11,589,679	14,428,909
	31,057,580	22,889,720
Long-term deferred revenue		
	6,634,415	6,072,968
Long-term debt (Note 7)		
	9,458,197	5,277,742
Future income taxes		
	5,801,387	5,815,243
	52,951,579	40,055,673
Commitments and contingencies		
Shareholders' equity		
Share capital (Note 8)	50,659,504	27,780,598
Contributed surplus	474,368	474,368
Retained earnings		
	16,674,836	15,268,966
Accumulated other comprehensive loss		
	(6,529,948)	(6,499,701)
	10,144,888	8,769,265
	61,278,760	37,024,231
	114,230,339	77,079,904

The accompanying notes are an integral part of these consolidated financial statements.

LOGIBEC GROUPE INFORMATIQUE LTD.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(unaudited)

	Three months ended December 31	
	2007	2006
	\$	\$ (As restated; note 1)
Operating activities		
Net earnings	1,405,870	1,670,615
Adjustments for:		
Amortization of fixed assets	303,078	267,147
Amortization of intangible assets and other long-term assets	1,593,941	1,267,915
Amortization of deferred financing costs	269,227	-
Stock-based compensation	-	29,648
Loss on disposal of fixed assets	-	4,410
	3,572,116	3,239,735
Changes in non-cash operating working capital items	(7,358,655)	(5,235,073)
	(3,786,539)	(1,995,338)
Investing activities		
Business acquisition (Note 3)	(19,968,395)	-
Acquisition of fixed assets	(98,745)	(168,486)
Increase in intangible assets and other long-term assets, net of investment tax credits	(717,320)	(493,369)
	(20,784,460)	(661,855)
Financing activities		
Increase in long-term debt (Note 6)	26,750,000	-
Repayment of long-term debt (Note 6)	(28,635,038)	-
Credit facilities financing costs	(319,681)	-
Issuance of shares (Note 8)	22,878,906	-
	20,674,187	-
Effect of exchange rate changes on cash denominated in foreign currency	(144,192)	(17,428)
Increase (decrease) in cash and cash equivalents	(4,041,004)	(2,674,621)
Cash and cash equivalents, beginning of year	6,974,398	3,098,433
Cash and cash equivalents, end of year	2,933,394	423,812

The accompanying notes are an integral part of these consolidated financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)

Notice of No Auditor Review of the Interim Consolidated Financial Statements

The interim consolidated financial statements are the responsibility of the Company's management and have been approved by its Board of Directors. The Company's independent auditor has not performed a review of these interim financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity's auditor.

1. Restatement of prior year consolidated financial statements

In the course of preparing the consolidated financial statements for the year ending September 30, 2007, the Company determined that the income tax expense for its American operating unit was based on an inappropriate interpretation of certain tax laws for the years ended September 30, 2005 and 2006 and for the quarter ended December 31, 2006. Accordingly, the Company has restated retained earnings as at October 1, 2005 as well as its consolidated financial statements for the year ended September 30, 2006 and for the quarter ended December 31, 2006 in order to correct for the understatement of the income tax expense. The impact of this restatement on the three-month period ended December 31, 2006 was an increase in income tax and an equivalent decrease in net earnings of \$203,000.

2. Significant Accounting Policies

These unaudited interim consolidated financial statements have been prepared in accordance with Canadian generally accepted accounting principles, using the same accounting principles as those mentioned in Note 2 to the consolidated financial statements for the year ended September 30, 2007, except for the recent accounting changes. The unaudited interim consolidated financial statements should be read in conjunction with the consolidated financial statements and the notes thereto for the year ended September 30, 2007. These consolidated financial statements require management to make estimates and assumptions that affect the reported amounts in the consolidated financial statements and the notes thereto. Actual results could differ from these estimates.

Recent Accounting Changes

The Canadian Institute of Chartered Accountants ("CICA") issued the following new Handbook Sections, which were effective for interim periods beginning on or after October 1, 2007:

Financial Instruments — Disclosures

Section 3862, *Financial Instruments – Disclosures*, describes the required disclosure for the assessment of the significance of financial instruments for an entity's financial position and performance and of the nature and extent of risks arising from financial instruments to which the entity is exposed and how the entity manages those risks. This section and Section 3863, replaced Section 3861, *Financial Instruments – Disclosure and Presentation*.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the three-month period ended December 31, 2007
(unaudited)

2. Significant Accounting Policies (continued)

Recent Accounting Changes (continued)

Financial Instruments — Presentation

Section 3863, *Financial Instruments – Presentation*, establishes standards for presentation of financial instruments and non-financial derivatives.

Capital disclosures

Section 1535, *Capital Disclosures*, establishes standards for disclosing information about an entity's capital and how it is managed. It describes the disclosure requirements of the entity's objectives, policies and processes for managing capital, the quantitative data relating to what the entity regards as capital, whether the entity has complied with capital requirements, and, if it has not complied, the consequences of such non-compliance.

The additional disclosures, required as a result of the adoption of these standards, have been included in Notes 9 and 11 to these consolidated financial statements.

Future accounting changes

The CICA has amended Section 1400, *General Standards of Financial Statement Presentation*, which is effective for interim periods beginning on or after October 1, 2008, to include requirements to assess and disclose the Company's ability to continue as a going concern. The adoption of this new section will not have an impact on the consolidated financial statements.

3. Business Acquisition

ACHIEVE HEALTHCARE TECHNOLOGIES

On November 19, 2007, MDI Technologies, Inc., recently renamed MDI Achieve, Inc. ("MDI Achieve"), a wholly-owned subsidiary of the Company, completed the acquisition of all the assets and business activities of Achieve Healthcare Information Systems, LLC and Achieve Healthcare Technologies L.P. (collectively "Achieve"). Achieve develops, markets and supports clinical and administrative software designed specifically for the eldercare market in the United States.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)

3. Business Acquisition (continued)

The preliminary allocation of the purchase price that follows was established based on information available and on the basis of preliminary evaluations. This allocation is subject to changes when new information becomes available.

	\$
Net assets acquired	
Current assets	2,194,424
Current liabilities	(5,890,708)
Fixed assets	984,835
Amortizable intangible assets	19,418,284
Goodwill	16,301,367
Net assets acquired	33,008,202
Consideration	
Cash	19,717,000
Balance of purchase price (Note 6)	13,039,807
Acquisition costs	251,395
Consideration	33,008,202

4. Goodwill

The changes in the carrying value of goodwill, for each of the two operating units, namely the U.S. activities conducted by MDI Achieve and the activities conducted by Logibec in Canada, are as follows:

	Canadian unit	U.S. unit	Total
	\$	\$	\$
Balance as at September 30, 2007	7,078,235	26,758,045	33,836,280
Acquisition (Note 3)	–	16,301,367	16,301,367
Currency translation adjustment	–	(8,036)	(8,036)
Balance as at December 31, 2007	7,078,235	43,051,376	50,129,611

5. Service Costs

Service costs are presented net of the *Cité du Multimédia* tax credits and the *Centre national des nouvelles technologies de Québec* tax credits which are in the amount of:

	Three Months Ended December 31,	
	2007	2006
	\$	\$
	207,460	238,047

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)

6. Credit Facilities

CANADA

On December 10, 2007, the Company closed two secured credit facilities of C\$40,000,000. These credit facilities are comprised of revolving reducing term loans that mature in September 2012. These loans are repayable in quarterly installments of \$1,100,000 beginning June 2008 and can be repaid in advance without penalty.

These loans are available on a revolving basis allowing the amounts reimbursed in advance to be redrawn, up to the maximum allowed, by means of variable-rate advances. These loans bear interest at the lending financial institutions' prime rate plus a spread based on the ratio of interest bearing debt to earnings before interest, taxes and amortization.

During the quarter, the Company borrowed an amount of \$26,750,000 to finance the acquisition of Achieve and reimburse the balance of the American credit facility. The Company reimbursed \$22,190,503 on its Canadian credit facilities following the closing of a private placement of common shares.

Letters of guarantee totaling \$338,150 were issued with respect to these credit facilities on September 30 and December 31, 2007.

Revolving term loans are secured by first-ranking general movable hypothecs for a total amount of \$40,000,000 on all tangible and intangible, present and future assets, including titles to intellectual property of the Company and its Canadian and American subsidiaries.

Under the conditions of the credit agreement, the Company must satisfy certain restrictive covenants as to minimum financial ratios and payment of dividends. As at December 31, 2007 all restrictive covenants were satisfied.

UNITED STATES

The Company reimbursed \$6,444,531 on its American credit facilities. As at December 31, 2007, its American revolving term loan was paid in full.

BALANCE OF PURCHASE PRICE

The Company issued three promissory notes totaling US\$13,242,416 (C\$13,039,807) to finance a portion of the acquisition of the assets and business activities of Achieve. The promissory notes bear interest at 8% and are in the amounts of US\$4,000,000 (C\$3,938,800), US\$4,000,000 (C\$3,938,000) and US\$5,242,416 (C\$5,162,207) maturing on June 30, 2008, 2009 and 2010, respectively.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 For the three-month period ended December 31, 2007
 (unaudited)

7. Long-term Debt

	Maturity	December 31 2007	September 30 2007
		\$	\$
Canadian revolving term loans	2012	4,559,497	–
Balance of purchase price	2010	13,127,207	–
American revolving term loan (US\$6,564,000)	2012	–	6,529,867
Current portion		(7,851,896)	(1,066,406)
		9,834,808	5,463,461
Deferred financing costs		(376,611)	(185,719)
		9,458,197	5,277,742

Scheduled principal repayments on long-term debt are as follows:

	\$
2008	7,851,896
2009	4,261,390
2010	5,196,807
Total principal repayments on long-term debt	17,310,093

8. Share Capital and Options

Authorized, unlimited number and without par value

Preferred shares, issuable in series, with terms and conditions determined at the time of issuance

Common Shares, voting

	December 31, 2007	September 30, 2007
Issued		
9,940,824 Common Shares (8,931,724 as of September 30, 2007)	50,659,504	27,780,598

On December 11, 2007, the Company completed a private placement of 1,204,700 common shares for cash consideration of \$23,491,650 (\$22,853,906 net of issuance costs and related income tax).

On December 12, 2007, the Company issued 10,000 common shares pursuant to option exercises.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)**8. Share Capital and Options (continued)**

Under the terms of a normal course issuer bid, the Company is authorized to repurchase up to 446,585 common shares (5% of the common shares outstanding) over the course of the twelve-month period started February 13, 2007 and ending February 12, 2008. During this period, the Company repurchased and cancelled 205,600 common shares for a cash consideration of \$4,024,497. The excess of \$3,369,946 over the carrying value was charged to retained earnings.

Subsequently to the end of the first quarter, the Company announced a new normal course issuer bid that will entitle the Company to repurchase for cancellation up to a maximum of 497,041 common shares over the 12-month period starting February 13, 2008, and ending February 12, 2009, representing 5% of the issued and outstanding common shares.

Options

A summary of stock options is presented in the following tables:

	December 31, 2007 (3 months)		September 30, 2007 (12 months)	
	Options	Wtd Average Exercise Price	Options	Wtd Average Exercise Price
		\$		\$
Outstanding, beginning of period	144,000	9.33	144,000	9.33
Exercised	10,000	2.50	–	–
Outstanding, end of period	134,000	9.84	144,000	9.33
Exercisable options, end of period	134,000	9.84	144,000	9.33

Outstanding options granted under the 2005 plan and exercisable

Exercise Price	Number	Expiration
\$9.84	134,000	March 31, 2010

No charge was recognized for the outstanding options for the three-month period ended December 31, 2007.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)

9. Capital Disclosures

The Company's objectives when managing capital are to:

- maintain financial flexibility in order to preserve its ability to meet financial obligations, including potential obligations arising from additional acquisitions;
- maintain a capital structure that allows the Company to favour the financing of its growth strategy using internally-generated cash flow and its debt capacity; and
- optimize the use of its capital to provide an appropriate investment return to its shareholders.

The Company defines its capital as follows:

- shareholders' equity;
- long-term debt, including the current portion;
- balances of purchase price of subsidiaries, including the current portion; and
- cash and cash equivalents.

The Company's financial strategy is formulated and adapted according to market conditions in order to maintain a flexible capital structure that is consistent with the objectives stated above and corresponds to the risk characteristics of the underlying assets. In order to maintain or adjust its capital structure, the Company may refinance its existing debt, raise new debt, repurchase shares for cancellation pursuant to normal course issuer bids or issue new shares.

The Company periodically monitors capital using a number of financial metrics comprised mainly of the following ratios:

- Total Net Debt to Earnings Before Interest, Taxes, Depreciation and Amortization (EBITDA); and
- Total Net Debt to Total Capitalization.

Total Net Debt, a non-GAAP measure, is calculated as the sum of long-term debt (including the current portion) and the balance of purchase price of subsidiaries (including the current portion), less cash and cash equivalents.

EBITDA, a non-GAAP measure, is calculated as the sum of net earnings, plus interest on debt and balance of purchase price, other interest or income, income taxes, amortization of fixed assets and intangible assets and other long-lived assets.

Total Capitalization, a non-GAAP measure, is calculated as the sum of:

- total net debt; and
- shareholders' equity.

The Company's financial objectives and strategy as described above have remained substantially unchanged over the last two completed fiscal years. The Company believes that its ratios are within reasonable limits, in light of the relative size of the Company, its capital management objectives and its growth strategy.

The Company is also subject to financial covenants in its credit facility agreements, which are measured on a quarterly basis. The Company is in compliance with all financial covenants.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 For the three-month period ended December 31, 2007
 (unaudited)

9. Capital Disclosures (continued)

The following table illustrates the financial ratios calculated on a trailing twelve-month basis ended December 31, 2007 compared to fiscal 2007:

Guidelines	December 31, 2007	September 30, 2007
	\$	\$
Long-term debt, including the current portion	4,182,886	6,344,148
Balance of purchase price of subsidiaries, including the current portion	13,127,207	–
Less:		
Cash and cash equivalents	(2,933,394)	(6,974,398)
Total Net Debt	14,376,699	(630,250)
Net earnings	7,443,679	7,505,422
Plus :		
Interest on long-term debt and balance of purchase price	641,884	329,684
Income on temporary investments	(179,387)	(165,619)
Income tax	3,532,000	3,976,000
Amortization of fixed assets	1,102,334	1,066,457
Amortization of intangible assets and other long-lived assets	5,585,022	5,256,244
Loss on disposal of fixed assets	130,433	134,843
EBITDA	18,255,965	18,103,031
Total Net Debt	14,376,699	(630,250)
EBITDA	18,255,965	18,103,031
Total Net Debt to EBITDA	Less than 3,00 : 1	0,78 : 1 -0,03 : 1
Total Net Debt	14,376,699	(630,250)
Total Capitalization	75,655,459	36,393,981
Total Net Debt to Total Capitalization	Less than 65%	19% -2%

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)

10. Earnings Per Share

The following table provides the details for the calculation of basic earnings per share and fully diluted earnings per share:

	Three Months Ended December, 31	
	2007	2006 (as restated; note 1)
Net earnings	\$1,405,870	\$1,467,615
Weighted-average number of common shares outstanding	8,990,081	8,931,724
Dilutive effect of options and warrants	76,898	58,708
Weighted-average number of common shares outstanding - diluted	9,066,979	8,990,432
Basic earnings per share	\$0.16	\$0.16
Fully diluted earnings per share	\$0.16	\$0.16

11. Financial Instruments

Risk Management Policies

The Company, through its financial assets and liabilities, is exposed to various risks. The following analysis provides a measurement of risks as at the balance sheet date of December 31, 2007.

Credit Risk

The Company's credit risk is primarily attributable to its trade receivables. The amounts disclosed on the balance sheet are net of allowances for bad debts, estimated by Management based on prior experience and its assessment of the current economic environment. The Company believes that the credit risk of accounts receivable is limited for the following reasons:

- Canadian clients are almost exclusively healthcare facilities in the parapublic sector.
- Our American customer base is vast and is spread out geographically across all 50 states.
- A significant number of service contracts are paid annually in advance or through preauthorized payments.
- The Company accounts for a specific bad debt provision when management considers that the expected recovery is less than the actual account receivable.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007

(unaudited)**11. Financial Instruments (continued)*****Liquidity Rate Risk***

Liquidity risk is the risk that the Company is not able to meet its financial obligations as they fall due or can do so only at excessive cost. The Company's growth is financed through a combination of cash flows from operations, borrowings under the existing credit facilities and the issuance of equity. One of Management's primary goals is to maintain an optimal level of liquidity through the active management of assets and liabilities as well as cash flows. Given the Company's liquidity as compared to the timing of the payments of liabilities, Management assesses the Company's liquidity risk to be low.

Foreign Currency Sensitivity Analysis

The Company is exposed to fluctuations in the U.S. dollar. The following table details the sensitivity of the Company's net earnings and comprehensive income to a 10% strengthening of the U.S. dollar against the Canadian dollar. The sensitivity analysis includes foreign currency denominated monetary items and adjusts their translation at period end for a 10% change in the exchange rate. For a 10% weakening of the U.S. dollar against the Canadian dollar, there would be an equal and opposite impact on net earnings and comprehensive income.

	Impact of U.S. dollar exchange rate fluctuation
	\$
Net earnings	(37,406)
Comprehensive income	1,017,815

Interest Rate Risk

The Company is exposed to interest rate risk on a portion of its long-term debt and does not currently hold any financial instruments that mitigate this risk. Management does not believe that the impact of interest rate fluctuations on the current level of borrowings will be significant and, therefore, has not provided a sensitivity analysis of the impact of fluctuations on net earnings and comprehensive income.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

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(unaudited)

12. Segment Information

The Company's economic activity is divided into two segments that are as much defined by geography as by the markets' nature. The Canadian unit specializes in the development, marketing, implementation and support of information systems for the health and social services sector in Canada. Healthcare in Canada is publicly funded and administered on a provincial or territorial basis. As such, the Company's Canadian customers are predominantly government-run entities.

The U.S. unit specializes in the same activities, but for information systems for the healthcare sector in the United States, which is primarily managed by private enterprise. American customers are divided into "for profit" and "not-for-profit" entities.

The following table presents the financial data used by Company management in assessing segmented results.

	Three Months Ended December 31, 2007		
	Canadian unit	U.S. unit	Total
	\$	\$	\$
Revenue	7,791,481	5,370,967	13,162,448
Operating expenses	4,470,474	4,227,722	8,698,196
Amortization of fixed assets	181,493	121,585	303,078
Amortization of intangibles and other long-lived assets	783,250	810,691	1,593,941
Earnings before loss on disposition of fixed assets, income from temporary investments, financial expenses and income tax	2,356,264	210,969	2,567,233
Loss on disposition of fixed assets, income from temporary investments, financial expenses and income tax			1,161,363
Net earnings			1,405,870
Acquisition of fixed assets ⁽¹⁾	54,918	43,827	98,745

¹ Excluding fixed assets acquired through business acquisitions.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the three-month period ended December 31, 2007
(unaudited)

12. Segment Information (continued)

	Three Months Ended		
	December 31, 2006 (as restated; note 1)		
	Canadian unit	U.S. unit	Total
	\$	\$	\$
Revenue	7,406,789	2,562,778	9,969,567
Operating expenses	4,220,368	1,718,267	5,938,635
Amortization of fixed assets	201,153	66,049	267,202
Amortization of intangibles and other long-lived assets	811,127	480,067	1,291,194
Earnings before loss on disposition of fixed assets, income from temporary investments, financial expenses and income tax	2,174,141	298,395	2,472,536
Loss on disposition of fixed assets, income from temporary investments, financial expenses and income tax			1,004,921
Net earnings			1,467,615

Acquisition of fixed assets ⁽¹⁾ 80,523 87,963 168,486

¹ Excluding fixed assets acquired through business acquisitions.

	December 31, 2007		
	Canadian unit	U.S. unit	Total
	\$	\$	\$
Fixed assets	2,760,126	1,559,950	4,320,076
Intangible and other long-lived assets	12,264,146	30,846,892	43,111,038
Goodwill	7,078,235	43,051,376	50,129,611
Total assets	26,436,124	87,794,215	114,230,339

	September 30, 2007		
	Canadian unit	U.S. unit	Total
	\$	\$	\$
Fixed assets	2,886,700	648,384	3,535,084
Intangible and other long-lived assets	12,412,025	11,924,026	24,336,051
Goodwill	7,078,235	26,758,045	33,836,280
Total assets	31,491,834	45,588,070	77,079,904

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the three-month period ended December 31, 2007
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13. Subsequent Events

On January 8, 2008, the Company announced that its recently renamed subsidiary, MDI Achieve, Inc., had acquired the business activities and assets of QuickCare Software Services, L.P. and QuickCare, Inc. (collectively "QuickCARE"). QuickCARE develops, markets and supports clinical and administrative software designed specifically for the eldercare market in the United States

The Company paid US\$21,500,000 of which US\$19,350,000 was paid at the closing using its current Canadian credit facilities. The balance of purchase price of US\$2,150,000 will be paid on March 31, 2009.