FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and address of the Company

Everton Resources Inc.
1155 René-Lévesque Blvd. West, 31st Floor
Montréal, Québec
H3B 3S6

Item 2 Date of material change

April 30, 2008

Item 3 News release

The press release was issued and posted on SEDAR on May 1, 2008.

Item 4 Summary of material change

Everton receives 12,000,000 shares from NQ Exploration Inc., a newly listed mining issuer on the TSX Venture Exchange.

Item 5 Full description of material change

Everton Resources Inc. announces that it has received 12 million common shares of NQ Exploration Inc. at a deemed price of $0.20 per share, for an aggregate consideration of $2.4 million. In November 2007, Everton announced the spin-out of 18 of its non-Opinaca properties to NQ Exploration which also incorporated the entire property portfolio of the *Société de développement de la Baie James (SDBJ)* and will control an impressive property portfolio in the James Bay area of Quebec. Everton is the largest shareholder of NQ Exploration with approximately 49.9% of the current outstanding shares and has two Board seats. NQ Exploration Inc. has completed its Initial Public Offering ("IPO") and has commenced trading on the TSX-Venture Exchange under the symbol "NQE".

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

N/A

Item 7 Omitted Information

None

Item 8 Executive Officer

André Audet
President & CEO, Chairman
Telephone: (613) 241-2332

Item 9 Date of Report

May 5, 2008