FORM 51-102F3

MATERIAL CHANGE REPORT

1. Reporting Issuer

State the name and address of the principal office in Canada of the reporting issuer

Britannica Resources Corp.
400 3rd Avenue
Malartic, Quebec J0Y 1Z0
Tel: (819) 825-8088

2. Date of Material Change

November 30, 2006

3. Press Release

State the date and places of issuance of the press release issued pursuant to Section 7.1 of NI 51-102.

This news release was issued on November 30, 2006 through Canada Stockwatch, Market News Publishing Inc. and other dissemination services.

4. Summary of material change:

Provide a brief but accurate summary of the nature and substance of the material change.

The Issuer (BRR-TSX.V) is pleased to announce the acquisition of a new gold property located in the Abitibi gold belt of North Western Quebec.

The McKenzie Break Project, consisting of 10 claims comprising 366 hectares is located in Fiedmont and Courville Townships, some 35 km north of Val-d'Or, Quebec.

The property has been the object of exploration in the past resulting in a significant gold discovery by Placer Dome Inc., who reported the presence of two gold zones (Green and Orange) with an inferred resource of 643,633 tons at a grade of 0.22 ounces per ton (7.51 g/t) in the Green Zone. The Orange Zone, underlying the Green Zone, was calculated to contain an inferred resource of 120,560 tons at a grade of 0.132 ounces per ton (4.51 g/t). The

tonnage estimates by Placer Dome Inc. used practice guidelines prior to May 30, 2003 (CIMM Current and adopted guidelines) and are described in the 43-101 technical report on the McKenzie Break Project (Geologica 2004). These estimates may not comply with current 43-101 reporting standards.

Further drilling by Wesdome Gold Mines (www.wesdom.com) resulted in a new inferred resource estimate of 715,139 tons at a grade of 6.6 g/t (0.193 oz/t) gold in the Green Zone and 207,769 tons at a grade of 3.9 g/t (0.114 oz/t) in the Orange Zone. Wesdome also calculated a drill indicated resource of 161,368 tons at a grade of 10.8 g/t (0.316 oz/t) in addition to the 715,139 tons already reported in the Green Zone. These estimates comply with CIMM Estimates of Mineral Resources and Mineral Reserves Best Practice Guidelines of May 30, 2003. These may not comply with current NI 43-101 reporting standards (Geologica 43-101 technical report McKenzie Break Property 2004).

The Green Zone consists of a series of sub parallel, diorite hosted shear zones and contains 4 major en echelon gold bearing lenses, whilst the Orange Zone consists of two main gold bearing corridors underlying the above.

According to the geological consulting firm of Geologica, "the potential exists to expand known resources and move them up in category with infill drilling and mining development work. Good exploration potential exists elsewhere on the property. Priority targets include the projected surface projection of the Orange Zone (open pit potential) and the NNW-SSE extensions of the Pascalis Batholith mineralized contact Zone."

In addition, the Issuer believes that significant potential lies at depth on this project.

The Issuer can acquire 100% of the McKenzie Break Project by making an initial payment of $50,000, a cash payment of $550,000 and $200,000 in common shares of the corporation at the end of February 2007, an additional payment of $500,000 and $200,000 in common shares on the first anniversary and a final cash payment of $400,000 and $100,000 in common shares of the corporation on the second anniversary.

Wesdome also retains a royalty of 1,000 oz of gold payable yearly from the project, after the project has produced an initial production of 250,000 oz of gold. The gold value may be payable in common shares at the time of the payment. The property is also subject to a further 1.75 % N.S.R. royalty payable to the original prospecting group. The transaction is subject to TSX approval.

With the present acquisition, Britannica now owns and controls 11 properties totalling over 9,000 hectares centered in the Destor/Blake River structure of the Abitibi gold belt.

5. Full Description of Material Change

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6. Reliance on Section 7.1 of NI 51-102

   This report is not being filed on a confidential basis.

7. Omitted Information

   There is no Omitted information

8. Executive Officers

   Lee Balak, Director
   819-825-8088

9. Statement of Executive Officer

   The foregoing accurately discloses the material change referred to herein

   Dated at Val d'Or, Quebec this 30th day of November 7, 2006

   "Lee Balak"

   Name: Lee Balak
   Director