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.
153 A, Avenue Perreault
Val-d'Or, Quebec J9P 2H1
Tel: (819) 825-9311

2. Date of Material Change

September 20, 2007

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 September 20, 2007 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 announced initial drill results from the McKenzie Break Project, located 35 kilometres north of the city of Val d'Or, Quebec.

During the period of June 15th, 2007 to August 15th, 2007, The Issuer completed an initial diamond drilling campaign on the McKenzie Break Project. A total of 13 holes, MK-07-109 to MK-07-119, including 110B and113B, were located on geological and geophysical targets, for a total of 2178.5 linear meters.

Significant Gold Intersections

Hole #	From m	To m	Width m	Grade g/t Au
MK-07-109	92.3	93.7	1.4	5.96
	149.5	150.0	0.5	1.56
	163.6	165.0	1.4	2.02
MK-07-112	30.8	34.4	3.6	8.14
Including	30.8	32.4	1.6	17.15
	154.0	155.5	1.5	2.75

5. Full Description of Material Change

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These results are principally centered on zone #4, which is dipping 15 degrees to the northeast. The drilling was conducted to intersect the gold mineralized structure at 90 degrees, therefore the core lengths are fairly close to true width.

All drill holes from the initial diamond drilling campaign on the McKenzie Break Project have been logged, split, sampled and sent to the lab for assaying. The Issuer will release further results when they become available.

Historical resource estimates have been completed in the past (Placer Dome 1991, Western Quebec Mines 1994) and were discussed in a recently completed 43-101 compliant technical report (see news release August 20, 2007) filed on SEDAR (www.sedar.com).

The Issuer entered into an agreement with Wesdome Gold Mines Ltd. (see news release on November 30, 2006) for an option and sale of the McKenzie Break property. The property consists of 10 contiguous claims comprising 366 hectares, located in Fiedmont and Courville Townships, about 35 kilometres north of Val d'Or, Quebec.

Tundra Gold, Placer Dome Canada, Western Quebec Mines Inc. and Wesdome Gold Mines previously explored the McKenzie Break property. At least five known, flat-lying gold zones have been identified (see news release January 30, 2007). One of these structures, the No 4 Zone, was partly drilled at 30-metre centres to a 120-metre depth displaying good continuity of gold values (usually above average gold grade for the region). The Company believes minimal additional work would be required to expand these gold bearing structures, at depth.

The diamond drilling and exploration programs are being carried out under the direct supervision of C.P. Larouche, Ing., a qualified person for the purposes of National

Instrument 43-101. The company has maintained strict standards for QA (quality assurance) and QC (quality control), by keeping under lock all drill cores, rejects and pulps for further testing. Samples were sent to ALS Chemex labs in Val d'Or, Quebec.

The information contained in this news release has been compiled, reviewed and verified by C. P. Larouche, Ing., the qualified person to the Company. This news release may contain certain forward-looking statements. These statements may involve a number of known risks and uncertainties, typical to mineral exploration and development companies, and other factors that may cause the actual results, level of activities and performance to be materially different from Company's expectation and projection.

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

   Jeffrey Cocks, President
   819-825-9311

9. Statement of Executive Officer

   The foregoing accurately discloses the material change referred to herein

   Dated at Val d'Or, Quebec this 20th day of September, 2007

   "Jeffrey Cocks"

   Name: Jeffrey Cocks
   President