EUREKA RESOURCES, INC.

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company

Eureka Resources, Inc. (“Eureka”)
1000 - 355 Burrard Street
Vancouver, British Columbia
V6C 2G8

2. Date of Material Change

November 15, 2007

3. News Release

A news release disclosing the material change was issued in Vancouver, British Columbia, on November 16, 2007.

4. Summary of Material Change

Eureka announced that it has completed a transaction to issue 311,898 common shares in the capital of Eureka (the “Common Shares”) at a deemed price of $0.59 per Common Share to settle an outstanding debt of $184,020.00 on November 15, 2007.

5. Full Description of Material Change

Eureka announced that it has completed a transaction to issue 311,898 Common Shares at a deemed price of $0.59 per Common Share to settle an outstanding debt of $184,020.00 on November 15, 2007. 129,695 Common Shares were issued to John J. O’Neill, a director of the Company, and 182,203 Common Shares were issued to 8907 Investments Ltd., a company controlled by John J. O’Neill.

The Company received approval for this transaction from the TSX-Venture Exchange on November 13, 2007. The Common Shares are subject to resale restrictions expiring four months and one day from the date of issuance.

6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102

Not Applicable.

7. Omitted Information

Not Applicable.

8. Executive Officers

For further information about this material change, please contact Jack O'Neill, President of Eureka, at (604) 608-6154.

9. Date of Report

DATED at Vancouver, British Columbia this 21st day of November, 2006.

(signed) ______________________
Lawrence B. O'Neill
Director