Form 51-102F3
Material Change Report

Item 1. **Reporting Issuer**

ALMA RESOURCES LTD.
507 – 700 West Pender Street
Vancouver, BC V6C 1G8
Telephone: (604) 669-9788

Item 2. **Date of Material Change**

September 22, 2006

Item 3. **Press Release**

Issued on September 22, at Vancouver, British Columbia, Canada and disseminated through Canada News Wire.

Item 4. **Summary of Material Change**

Alma Resources Ltd. (TSXV: "ALV") is pleased to report that it has filed on SEDAR independent technical reports prepared with respect to the Barreteros and La Seca (Los Tacotes) properties in Sinaloa State, Mexico held by its wholly owned subsidiary, Promotora Minera Dialex S.A. de C.V. ("Dialex").

Item 5. **Full Description of Material Change**

See attached press release.

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

N/A

Item 7. **Omitted Information**

None

Item 8. **Senior Officers**

The following senior officers of the Issuer are knowledgeable about the material change and may be contacted by the Commission at the address and telephone number:

Marc Levy
Director
(604) 669-9788 ext. 105

Item 9. **Date of Report**

September 22, 2006

ALMA RESOURCES LTD.

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NEWS RELEASE

ALMA PROVIDES FURTHER DETAILS ON THE BARRETEROS AND LA SECA (LOS TACOTES) PROPERTIES

September 22, 2006 **FOR IMMEDIATE RELEASE**

Vancouver, British Columbia **-** Alma Resources Ltd. (TSXV: "ALV") is pleased to report that it has filed on SEDAR independent technical reports prepared with respect to the Barreteros and La Seca (Los Tacotes) properties in Sinaloa State, Mexico held by its wholly owned subsidiary, Promotora Minera Dialex S.A. de C.V. ("Dialex").

The following summary information on the Barreteros and La Seca (Los Tacotes) mineral properties held by Dialex has been taken from the independent technical reports entitled "Barreteros Properties – Technical Evaluation for Ag-Au-Cu-Pb-Zn Potential", dated May 2, 2006, and "La Seca Option (Los Tacotes) – Technical Evaluation for Ag-Au-Cu-Pb-Zn Potential", dated May 6, 2006, both prepared by Andre Ciesielski, P. Geol. a "qualified person" under NI 43-101, who is independent of both Dialex and the Company. For full details on these properties, including details on the applicable quality assurance and quality control program, the reader is referred to the copies of these reports available at www.sedar.com.

La Seca (Los Tacotes)

The La Seca (Los Tacotes) property consists of a portion (57.47 square kilometres) of the large La Seca 2 Fraccion 1 property, held under option from Scorpio Mining Corp. (see press release of April 19, 2006), the Los Tacotes 1 concession (8.48 hectares) held under option from a Mexican individual and the Los Tacotes 2 concession (30.0 hectares), also held under option from a Mexican individual. The property is located near the town of Cosala in Sinaloa State.

Access to the property is very good for most of the year. Parts are located on farm lands while the rest is rugged terrain. Cosala, the local center has a small airport, administration and commercial premises, mobile and landline telephone services, petrol, heavy machinery, and other infrastructure.

Following various mapping surveys of Sinaloa State, a geological synthesis was published in the 1960's, and recent geological maps are available. According to the 1: 250 000 aeromagnetic map, the area is characterized by major anomalous zones in the Cosala area that do not seem to be related to any particular lithotype but to major magnetite enrichment in mineralized zones or in local lithologies.

In 1882 a map shows that Sinaloa State accounts for at least 81 mining active localities, while in 1898, another report describes 17 mining operations from 8 different localities in the state. In the 1950's 5 mines were in operation and some of them are in operation today, mostly for gold, silver, copper, lead and zinc, with minor other byproducts.

The property is located in a contact zone of a large granitic intrusive and andesite, limestone and in late volcanic and sedimentary sequences. Most of the granitic rocks induced contact metamorphism. The type of mineralization can be classified as variable sulfidation epithermal deposit related to magmatic hydrothermal activity. The property area shows extended alteration and both low sulphide gold and silver mineralization and mineralized zones richer in copper, lead and zinc (sulfides) locally related to deformation.

A short preliminary program was carried out and samples were taken from various mineralized adits and the open pit of the Los Tacotes and La Paloma artisanal mines. Assays in the Los Tacotes mine show prominent values in silver and gold. Field work to date has been preliminary and more regional and detailed work will be needed to show relationships between the mineralization and major tectonic events, especially around the Los Tacotes mine, and more geochemical results are needed to make an opinion on the distribution, and extension of the other mineralized zones, their composition and their mining potential.

Mr. Ciesielski recommends carrying out a two phase work program. Phase one will consist of 3D analysis, detailed geological surveying and mapping, line cutting, soil and rock sampling, and airborne geophysics in order to define drilling targets at an estimated cost of $880,538. Contingent upon the results of Phase One, a Phase Two program of 10,000 metres of drilling, with an estimated budget of $1,551,000 is proposed. The Company intends to proceed with the Phase One program and estimates it will take approximately 2 months. Further work will be contingent upon the results of Phase One.

Barreteros

The Barreteros property is composed of six concessions: Barreteros 1a (100 hectares), Barreteros 1b (151 hectares), Barreteros 2 (600 hectares), Barreteros 4 (550 hectares), San Juan (200 hectares) and Santo Nino (100 hectares), all held 100% by Dialex. The property is located near the town of Cosala in Sinaloa State.

The property is located in andesitic volcanic arc and marl/limestone sequences, pelitic rocks and late volcanic and sedimentary rocks. Most of the large granitic intrusives induced contact metamorphism. The property shows extended alteration and both low sulphide gold and silver mineralization and mineralized zones richer in copper, lead and zinc (sulfides) locally related to deformation.

A short preliminary program was carried out and samples were taken from the various mineralized adits, raises and pits excavated on the property. Assays show prominent values in silver (10 to 127 ppm), low gold and significant percentages of copper (0.64 to 9.77%), lead (0.98 to 4.88%) and zinc (0.50 to 3.43%), with a dominant assemblage of silver-copper-zinc. Field work to date has been preliminary and more detailed work will be needed to show relationships between the mineralization and major tectonic events, while more geochemical results are needed to form an opinion on the distribution and extension of the mineralized zones, their composition and their mining potential.

Mr. Ciesielski recommends carrying out a two phase work program. Phase one will consist of 3D analysis, detailed geological surveying and mapping, line cutting, soil and rock sampling, and ground geophysics in order to define drilling targets at an estimated cost of $892,125. Contingent upon the results of Phase One, a Phase Two program of 10,000 metres of drilling, with an estimated budget of $1,506,000 is proposed. The Company intends to proceed with the Phase One program and estimates it will take approximately 2 months.

About Alma Resources Ltd.

Alma has recently completed a CAD $4.8 million financing, graduated from the NEX to the TSX Venture Exchange, and acquired Dialex, a private Mexican company that holds, or has rights to acquire, a portfolio of 13 highly prospective silver, gold, base metal (Cu, Zn) and iron mineral properties in Sinaloa State, Mexico. Alma is committed to acquiring and developing proven, undeveloped mineral projects in Latin America and the acquisition of Dialex represents its first acquisition in this region.

ON BEHALF OF THE BOARD OF DIRECTORS

(signed) "*Lawrence Talbot*"

Lawrence W. Talbot,
Chief Executive Officer and Director

The TSX Venture Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of the content of this Press Release, which has been prepared by management.

All of the Company's public disclosure filings may be accessed via www.sedar.com and readers are urged to review these materials, including the technical reports filed with respect to the Barreteros and La Seca (Los Tacotes) mineral properties.

This press release contains forward-looking statements within the meaning of Section 27A of the Securities Act and Section 27E of the Exchange Act. Such statements include, without limitation, statements regarding the timing of work programs, future anticipated exploration program results, the discovery and delineation of mineral deposits/resources/reserves, business and financing plans, business trends and future operating/royalty revenues. Although the Company believes that such statements are reasonable, it can give no assurance that such expectations will prove to be correct. Forward-looking statements are typically identified by words such as: believe, expect, anticipate, intend, estimate, postulate and similar expressions, or are those, which, by their nature, refer to future events. The Company cautions investors that any forward-looking statements by the Company are not guarantees of future results or performance, and that actual results may differ materially and adversely from those in forward looking statements as a result of various factors, including, but not limited to, variations in the nature, quality and quantity of any mineral deposits that may be located, variations in commodity prices, the failure of the Company to complete the acquisition of Dialex, the Company's or any third party's ability to obtain any necessary permits, consents or authorizations required for its activities, to produce minerals from its properties successfully or profitably, to continue its projected growth, to raise the necessary capital or to be fully able to implement its planned business strategies.

This press release is not, and is not to be construed in any way as, an offer to buy or sell securities in the United States.