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**

December 11, 2006

Item 3. **Press Release**

Issued on December 11, at Vancouver, British Columbia, Canada and disseminated through Canada News Wire.

Item 4. **Summary of Material Change**

Alma Resources Ltd. is pleased to announce that Mr. Jag Bal has been appointed as President and a Director of the Company, effective immediately. Mr. Bal replaces Mr. Lawrence Talbot as President, who remains a Director of Alma.

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**

December 11, 2006

ALMA RESOURCES LTD.

Suite 507 – 700 West Pender Street

Vancouver, B.C. CANADA V6C 1G8
Telephone: (604) 669-9788
Facsimile: (604) 669-9768

NEWS RELEASE

December 11th, 2006

ALMA RESOURCES APPOINTS JAG BAL AS PRESIDENT AND DIRECTOR

Alma Resources Ltd. (TSX-V: ALV) ("Alma" or "the Company") is pleased to announce that Mr. Jag Bal has been appointed as President and a Director of the Company, effective immediately. Mr. Bal replaces Mr. Lawrence Talbot as President, who remains a Director of Alma.

"Mr. Bal comes to Alma Resources with expertise in business development and financing companies with silver resources in Mexico. We are delighted that he has agreed to join us," said Mr. Marc E. Levy, a Director of Alma. "As a company with numerous silver and gold properties in Mexico, he will bring immediate value to Alma."

Mr. Jag Bal, has over 10 years of experience in the public markets. Mr. Bal has been a Partner of Centerline Capital Corporation since 2003 and is currently President and CEO of Infinity Alliance Ventures Inc. Mr. Bal has performed consulting services for a number of resource companies and was instrumental in raising significant capital for Journey Resources Corp. and, in particular, Scorpio Mining Corporation, a Toronto Stock Exchange listed company. Mr. Bal has extensive experience working with public and private resource companies focused primarily on silver and situated in Mexico. .

"I am extremely pleased and eager to be joining such a dynamic and growth-oriented company like Alma Resources," said Jag Bal. "The future promises to be very exciting for both the company and it's shareholders."

Alma Resources Ltd. has granted 100,000 stock options to an officer of the company, exercisable for a period of five years, at a price of 55 cents per share. This grant is subject to TSX Venture Exchange approval.

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 Promotora Minera Dialex S.A. de C.V., 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. In addition, Alma personnel in Mexico have identified a number of other prospective mineral property acquisitions, and will pursue the evaluation and possible acquisition of these properties.

ON BEHALF OF THE BOARD OF DIRECTORS

Marc E. Levy
Director

For more information contact Gurminder Sangha at 604-669-9788 x201.