

**FORM 27
SECURITIES ACT**

MATERIAL CHANGE REPORT UNDER SECTION 67(1) OF THE ACT

1. Reporting Issuer

Silver Eagle Resources Ltd
2420 North Huachuca Drive
Tucson, Az 85745

2. Date of Material Change April 14, 1999

3. Press Release

Dated April 14, 1999 delivered to Canada Stockwatch, Market News, George Cross
Newsletter and the Vancouver
Stock Exchange.

4. Summary of Material Change

Silver Eagle's joint venture partner, Boliden Mexico S.A. de C.V., will resume drilling in
mid-April at the San Felipe Project, Sonora, Mexico.

5. Full Description of Material Change see attached news release

6. Reliance on Section 67(2) of the Act N/A

7. Omitted Information Nil

8. Senior Officer Contact

Dr.David B. Hackman, Vice President

9. Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

Dated at Tucson, Arizona this 14th day of April, 1999

"David B. Hackman"
David B. Hackman
Vice President