FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company

TINKA RESOURCES LIMITED (the "Issuer")
#1305 - 1090 West Georgia Street
Vancouver, British Columbia V6E 3V7
Phone: (604) 685-9316

2. Date of Material Change

May 8, 2006

3. Press Release

The press release was released on May 8, 2006 through various approved public media and filed with the TSX Venture Exchange and the British Columbia and Alberta Securities Commissions.

4. Summary of Material Change(s)

See attached press release for details.

5. Full Description of Material Change

See attached press release for details.

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

Not Applicable

7. Omitted Information

Not Applicable

8. Executive Officer

Andrew Carter, President
Phone: (604) 685-9316

9. Date of Report

May 12, 2006.

TINKA RESOURCES LIMITED

#1305 – 1090 WEST GEORGIA STREET
VANCOUVER, B.C. V6E 3V7
Tel: (604) 685 9316 Fax (604) 683 1585
Website: www.tinkaresources.com
TSXv – TK; Frankfurt – TLD; Pinksheets - TKRFF

NEWS RELEASE **May 8, 2006**

TINKA CLOSES $1,257,000 PRIVATE PLACEMENT

Vancouver, Canada - Tinka Resources Limited (TSXv-TK; Frankfurt-TLD; Pinksheets-TKRFF) (the Company").

Mr. Andrew Carter, President, is pleased to announce that further to the Company's press release of April 19, 2006, the Company has closed its non-brokered private placement financing of 4,190,000 units, at a price of $0.30 per unit, for gross proceeds of $1,257,000.

Each unit consists of one share and one-half of one transferable share purchase warrant. Each whole warrant entitles the holder to acquire one additional common share (a "Warrant Share") at a price of $0.40 per Warrant Share up to an including May 8, 2007, and at a price of $0.60 up to an including May 8, 2008.

All securities issued under this private placement have a four-month hold period expiring on September 9, 2006. The Company has paid $46,840 as finders' fees on a portion of the private placement.

The net proceeds from the financing will be used to fund exploration on the Company's existing mineral properties in Peru, further property acquisitions, and for general working capital.

On behalf of the Board, ***"Andrew Carter"*** Andrew Carter, President & CEO	**Investor information contact:** Nick L. Nicolaas at (604) 657-4058 or email: nicolaas@attglobal.net website: www.tinkaresources.com

Forward Looking Statements. This Company news release contains certain "forward-looking" statements and information relating to the Company that are based on the beliefs of the Company's management as well as assumptions made by and information currently available to the Company's management. Such statements reflect the current risks, uncertainties and assumptions related to certain factors including, without limitations, competitive factors, general economic conditions, customer relations, relationships with vendors and strategic partners, the interest rate environment, governmental regulation and supervision, seasonality, technological change, changes in industry practices, and one-time events. Should any one or more of these risks or uncertainties materialize, or should any underlying assumptions prove incorrect, actual results may vary materially from those described herein. Neither the TSX Venture Exchange nor the Frankfurt Deutsche Börse have reviewed the information contained herein, and, therefore, do not accept responsibility for the adequacy or accuracy of this release.