

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

December 13, 2007

3. Press Release

The press release was released on December 13, 2007 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

December 21, 2007



TINKA RESOURCES LIMITED

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TSXv – TK; Frankfurt – TLD; Pinksheets – TKRFF

NEWS RELEASE

DECEMBER 13, 2007

TINKA DRILLING EXTENDS MINERALIZATION AT COLQUIPUCRO, PERU Results include 60m grading 135 g/t Silver and 12 metres grading 4.4% Zinc

Vancouver, Canada - Tinka Resources Limited (the “Company”) (TSXv - TK; Frankfurt - TLD; Pinksheets -TKRFF). Mr. Andrew Carter, President & CEO, presents results from the final nine drill holes of a fifteen hole diamond drill program completed on the Company's 100%-owned Colquipucro silver project, located in the base-metal rich district of west-central Peru.

A full set of drill results and locations from the fifteen hole (2,670 metre) program is shown in Table 1. The best results from the final nine holes include the following:

CDD11	44 metres grading 95 g/t silver from 0 metres; and 16 metres grading 91 g/t silver from 94 metres; <i>including 12 metres grading 103 g/t silver</i> from 94 metres 8 metres grading 551 g/t silver from 138 metres
CDD13*	60 metres grading 135 g/t silver from 28 metres; <i>including 12 metres grading 240 g/t silver</i> from 50 metres; 6 metres grading 161 g/t silver from 104 metres; and 12 metres grading 4.4% zinc from 160 metres *Hole terminated in mineralization due to ground conditions
CDD15	24 metres grading 2.2% zinc from 158 metres

Drilling has identified mineralization that extends across an east-west strike of about 200 meters, a width up to 500 meters north-south and to a depth ranging from 100 meters to 200 meters. The extensive mineralization intersected in CDD11 (**44 metres grading 95 g/t silver** from 0 metres and **16 metres grading 91 g/t silver** from 94 metres) and CDD13 (**60 metres grading 135 g/t silver** from 28 metres) is particularly significant as these intercepts are located 60 metres down dip from similar grade and thickness mineralization that was discovered in CDD4 (28 metres grading 105g/t silver from 10 metres and 10 metres grading 625g/t silver from 118 metres) and CDD6 (26 metres grading 93g/t silver from 36 metres) (see Table 1 and press releases dated August 28 and October 2, 2007).

Mr. Carter states: “We are very pleased with Tinka’s first drill program at Colquipucro with all but one drill hole intersecting significant silver values. A very positive aspect of this program is that silver mineralization occurs over substantial widths in many of the drill holes. The Company is now compiling the data from this drilling program and will prepare a follow-up work program for this exciting silver and base metal project.”

Fracture-controlled silver mineralization is hosted in the sandstone bearing Chimu Formation. The underlying Pucara Group limestone, which hosts base metal mineralization, provides potential for discovering high grade lead and zinc mineralization. Best results from the Pucara limestone included 12 metres grading 4.4% zinc from 160 metres in drill hole CDD13, which was terminated prematurely in mineralization due to poor ground conditions and 24 metres grading 2.2% zinc from 158 metres in drill hole CDD15. A compilation of all the significant base metal assays is shown in Table 2 below.

All diamond drilling has been performed using either HQ or NQ diameter drill rods. All core was logged and split at 2 metre intervals on site under the supervision of Tinka geologists. Samples were transported by company staff to Plenge Laboratories in Lima, Peru for assay by multi-acid digestion methods and AA finish. Analytical standards and blanks, as per industry standards, were routinely introduced in the sample suites sent to the

laboratory. It is not yet possible to make a conclusive statement defining true widths in the reported down-hole intercepts.

The Company's Qualified Person as defined in National Instrument 43-101, John Nebocat (P.Eng.), who has visited the drill site to observe both the drilling and sampling procedures, has reviewed and approved the contents of this press release.

On behalf of the Board,

"Andrew Carter"

Andrew Carter, President & CEO

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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.

Table 1: Significant silver assays from the Phase 1 drill program (CDD1 to CDD15) at Colquipucro using a 30 g/t cut-off.

HOLE NO.	SECTION	UTME	UTMN	FROM m	TO m	TOTAL m	SILVER g/t
CDD1	332600E	332600E	8847705N	0	4	4	154
				12	14	2	50
				16	20	4	71
				24	34	10	67
				38	40	2	38
				60	62	2	53
				70	72	2	61
				74	76	2	30
				82	84	2	61
				98	100	2	40
				102	106	4	146
				126	130	4	154
CDD2	332600E	332600E	8847765N	36	38	2	40
				66	78	12	90
				80	84	4	54
				86	92	6	70
				106	108	2	37
				112	116	4	42
				152	154	2	0.2
				156	158	2	2.0
CDD3	332600E	332600E	8847825N	0	4	4	276
	including			2	4	2	486
				14	18	4	54
				20	26	6	76
				28	30	2	42
				66	70	4	36
				76	78	2	35
				146	148	2	664
				164	174	10	131
	including			166	170	4	250
				176	182	6	82
CDD4	332700E	332700E	8847748N	0	2	2	66
				10	38	28	105
	including			18	26	8	210
				46	48	2	77
CDD4				66	68	2	46
				96	104	8	125
				110	116	6	174
				118	128	10	625
	including			122	128	6	1003
				166	170	4	73
				180	184	4	38
CDD5	332800E	332800E	8847548N	44	48	4	62
CDD6	332700E	332700E	8847670N	0	8	8	103
				10	16	6	54
				18	26	8	63
				28	34	6	178
				36	62	26	93
				64	66	2	70
				112	116	4	212
CDD7	332800E	332800E	8847680N	80	86	6	145
CDD8	332900E	332900E	8847744N	No	Sig.	Min.	
CDD9	332800E	332800E	8847875N	8	10	2	53
				44	48	4	41
				50	54	4	85
				56	58	2	100
				90	92	2	45
				100	104	4	37
				156	162	6	51

HOLE NO.	SECTION	UTME	UTMN	FROM m	TO m	TOTAL m	SILVER g/t
CDD10	332900E	332900E	8848001N	120	124	4	47
				128	130	2	41
				132	134	2	47
				140	142	2	42
CDD11	332700E	332700E	8847840N	0	44	44	95
	including			2	8	6	221
				56	60	4	43
				74	80	6	47
				88	90	2	38
				94	110	16	91
	including			94	106	12	103
				126	134	8	76
				138	146	8	551
CDD12	332600E	332600E	8847919N	20	22	2	69
				26	28	2	33
				30	34	4	49
				36	42	6	45
				50	52	2	52
				60	62	2	48
				72	74	2	50
				80	92	12	108
CDD13	332700E	332700E	8847900N	6	8	2	44
				18	20	2	172
				28	88	60	135
	including			50	62	12	240
				104	110	6	161
				116	118	2	93
CDD14	332900E	332900E	8848078N	0	2	2	30
				6	8	2	34
				24	30	6	96
				56	58	2	33
				66	76	10	37
				78	82	4	41
CDD15	332800E	332800E	8847757N	74	76	2	39
				100	104	4	44
CDD15				106	108	2	31
				114	120	6	43
				134	136	2	44
				160	162	2	35
				168	170	2	42
				248	250	2	82

Table 2: Significant base metals assays from drillholes CDD3-CDD15 using a cut-off of 0.1% for both lead and zinc.

HOLE NO.	SECTION	UTME	UTMN	FROM m	TO m	TOTAL m	Lead %	Zinc %
CDD3	332600E	332600E	8847825N	146	148	2	1.2	4.2
				164	174	10	0.4	1.3
				176	182	6	0.3	1.0
CDD4	332700E	332700E	8847748N	122	128	6	1.2	0.1
				150	160	10	trace*	2.2
CDD5	332800E	332800E	8847548N	44	48	4	0.5	1.1
CDD9	332800E	332800E	8847875N	156	161	6	1.1	trace
CDD11	332700E	332700E	8847840N	138	146	8	1.0	trace
				158	176	18	trace	1.1
CDD13	332700E	332700E	8847900N	134	142	8	1.1	0.2
				140	172	32	0.2	1.9
	including			160	172	12	0.1	4.4
CDD14	332900E	332900E	8848078N	66	76	10	0.1	1.6
CDD15	332800E	332800E	8847757N	114	120	6	1.8	trace
				128	190	62	0.2	1.2
	including			158	182	24	trace	2.2

*trace = below cut off grade