Alhambra Resources Ltd.
330, 700 6th Avenue SW
Calgary, Alberta T2P 0T8

ALBERTA SECURITIES COMMISSION
4th Floor, 300 - 5th Avenue S.W.
Calgary, Alberta
T2P 3C4

Attention: Executive Director

BRITISH COLUMBIA SECURITIES COMMISSION
P.O. Box 10142 Pacific Centre
701 West Georgia Street
Vancouver, B.C.
V7Y 1L2

Attention: Director of Filings

TSX VENTURE EXCHANGE
10th Floor, 300 - 5th Avenue S.W.
Calgary, Alberta, T2P 3C4

Attention: Director of Filings

Dear Sirs:

Re: Alhambra Resources Ltd.
Material Change Report

This letter is intended as a statement setting forth certain matters that may be a material change in the affairs of Alhambra Resources Ltd. (the "Corporation"). For convenience, this letter is itemized in the same manner as Form 51-102F3 of National Instrument 51-102. Concurrent with this filing, this letter is being filed with the TSX Venture Exchange, being the only Exchange on which the Corporation's shares are currently listed.

Item 1 - Name and Address of Company

Alhambra Resources Ltd.
330, 700 6th Avenue SW
Calgary, Alberta T2P 0T8
Telephone: (403) 228-2855
Facsimile: (403) 228-2865

Item 2 - Date of Material Change

The material changes occurred on or about April 6, 2005.

Item 3 - News Release

A News Release was issued on April 6, 2005 via CCN Matthews.

Item 4 - Summary of Material Changes

ALHAMBRA REVIEWS PROGRESS AT ITS UZBOY HEAP LEACH TEST

Item 5 - Full Description of Material Change

Calgary, Alberta - Alhambra Resources Ltd. (TSX Venture "ALH") is pleased to provide an update on activities at its 100% owned Uzboy gold project located in north central Kazakhstan. Important developments are highlighted as follows:

a) From December 6th 2004 to March 31, 2005 an estimated 68,365 grams of gold was precipitated on resin at the Uzboy heap leach test. Of the 68,365 grams of gold precipitated on resin, 32,320 grams (1,039.09 troy ounces) of gold have been sold during the same period.

b) As part of the 2005 exploration program announced in a news release dated March 21st, 2005, bottle roll tests on two samples of oxide gold mineralization exposed in the pit walls of the open pit at the former Dombraly mine have yielded gold recoveries of 96.0 % and 95.5 %; and

c) The mining on a semi-industrial test basis of an additional 720,000 tonnes of oxide gold mineralization is planned for 2005.

Heap Leach Test Results:

The test heap percolated better than expected given the extremely cold temperatures (down to minus 41^{O} C.) experienced in the period January to March 2005. The estimated average gold precipitated (loading) on resin was 590 grams per day over a 116 day period. With the onset of warmer weather conditions, the estimated gold precipitation per day is expected to increase significantly. The gold currently loaded on resin and any future gold loaded on resin from the test will be shipped for processing and sale on an ongoing basis.

Due to the extremely cold temperatures, the commencement of leaching of the remaining 142,000 tonnes of the test heap has been delayed until mid-April 2005. When the second section of the test heap is under leach, the total tonnes of material being leached will be 282,000.

The onsite operations at the Uzboy gold project are supervised by senior mining, metallurgical and geological personnel employed by Saga Creek Gold Company LLP. Saga Creek is a wholly owned subsidiary of Alhambra Resources Ltd.

Dombraly: Bottle Roll Tests:

The Dombraly area is located within the north-south striking Aksu-Bailusti mineral trend that hosts the Aksu gold deposits located approximately 3 kilometres south of the Uzboy Gold Project. The primary exploration target in the Dombraly area is the oxide gold mineralization exposed in the pit walls of the former Dombraly open pit mine and the area that extends for a distance of 1,700 metre north and south of the open pit. As part of the 2005 exploration program, bottle roll tests on samples of oxide gold mineralization from the open pit yielded 96.0% and 95.5% gold recovery by direct cyanide leaching.

The samples were prepared by grinding the material to 85% passing 74 microns. Two, 250-gram sub-samples of the prepared material were selected for testing. Lime and cyanide concentrations of 2.8 and 3.6 kilogram per tonne respectively and a solution pH of between 11.1 and 11.4 were maintained during the bottle roll tests. Atomic absorption was used to determine the gold concentration in the solution that was tested at regular intervals over a 24-hour period. The leached sample tails were washed and fire assayed to determine the gold content. Cyanide consumption averaged 0.9 kilograms per tonne and alkali consumption averaged 2.0 kilograms per tonne.

Kazmechanobr, an independent laboratory certified by the Republic of Kazakhstan performed the bottle roll tests. Kazmechanobr is located in Almaty, Kazakhstan and does not have an International Standards Organization certification.

2005 Test Mining Program:

The Corporation plans to mine on a test basis in 2005 up to an additional 720,000 tonnes of oxide gold mineralization from the Uzboy west zone. This plan has been approved by SevKaznedra, a department of the Ministry of Energy and Mines, charged with the responsibility to oversee mining and exploration operations in Kazakhstan.

The mining test is being performed for testing purposes in accordance with Kazakhstan regulations which are different from that in Canada and is not to be construed as commercial production

Elmer B. Stewart, MSc. P. Geol., President of Alhambra, is the Company's nominated Qualified Person responsible for monitoring the supervision and quality control of the exploration programs completed on the Uzboy Property. Mr. Stewart has reviewed and verified the technical information contained in this news release.

This document contains statements about expected or anticipated future events and financial results that are forward looking in nature and, as a result, are subject to certain risks and uncertainties, such as general economic, market and business conditions, the regulatory process and actions, technical issues, new legislation, competitive and general economic factors and conditions, uncertainties resulting from potential delays, operating in foreign countries or changes in plans, the occurrence of unexpected events and the Corporation's capability to execute and implement its future plans. Actual results may differ materially from those projected by management. For such statements, we claim the safe harbor for future looking statements within the meaning of the Private Securities Legislation Reform Act of 1995.

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

Not applicable.

Item 7 - Omitted Information

Not applicable.

Item 8 - Executive Officer

The name of an Executive Officer of the Corporation who is knowledgeable about the material change and who can be contacted by the Commission is:

Elmer Stewart
Telephone: (403) 228-2855 or
Toll Free at 1-888-290-1335
Facsimile: (403) 228-2865

Item 9 - Date of Report

This report is dated this 6th day of April, 2005.