

TRIBUTE RESOURCES INC.
Suite E, 309 Commissioners Rd. West
London, Ontario N6J 1Y4

Alberta Securities Commission
4th Floor, 300 – 5th Avenue SW
Calgary, Alberta T2P 3C4

British Columbia Securities Commission
Suite 1100, 865 Hornby Street
Vancouver, British Columbia V6Z 2H4

Attention: Market Surveillance

Attention: Continuous Disclosure Department

Ontario Securities Commission
Suite 1903, Box 55, 20 Queen Street West
Toronto ON M5H 3S8

Attention: Continuous Disclosure Department

Dear Sir:

Re: Tribute Resources Inc.
MATERIAL CHANGE REPORT UNDER Section 146 of the Securities Act (Alberta), Section 85(1) of the Securities Act (British Columbia), Section 75(2) of the Securities Act (Ontario),

This letter is intended as a statement setting forth certain matters that may be a material change in the affairs of Divestco Inc. (the "Company"). For convenience, this letter is itemized in the same manner as Form 27 of the Securities Act (Alberta), and equivalent forms of the Securities Act (British Columbia) and Securities Act (Ontario).

Concurrent with this filing, this letter is being filed with TSX Venture Exchange Inc.

Item 1 - Reporting Issuer

TRIBUTE RESOURCES INC. (the "Company" or "Tribute")
Suite E, 309 Commissioners Rd. West
London, Ontario N6J 1Y4

Item 2 - Date of Material Change

The material change occurred effective February 28, 2005.

Item 3 - Publication of Material Change

Press Release was issued from London, Ontario on March 4, 2005.

Item 4 - Summary of Material Change

Tribute announced a flow-through private placement in the amount of \$400,000 at a price of \$0.20 per share, the

appointment of Peter Budd to the position of Vice President, Corporate Strategy, the resignation of Dr. Walsh as an officer and pursuant to the stock option plan of Tribute and subject to the approval of the TSX Venture Exchange, the directors and officers of Tribute were granted stock options to acquire 1,000,000 common shares at a price of \$0.20 per share for five years.

Item 5 - Full Description of Material Change

The Board of Directors of Tribute has approved, subject to regulatory approval, a private placement in the amount of \$400,000 for 2,000,000 flow-through shares at \$0.20 per share. Tribute has closed a portion of this private placement to Crich Holdings and Buildings Limited in the amount of \$200,000 for 1,000,000 flow-through shares. Mr. Crich and companies that he owns currently own or control 4,282,250 (24.7%) of the common shares of Tribute. Crich Holdings of London Ontario paid \$200,000 cash for the common shares and may acquire additional securities in the future. The purpose of the private placement is to provide funds to conduct a seismic program in Huron County and to develop existing probable gas reserves. A portion of the funds will be allocated toward the development of a business plan and the establishment of wind measurement towers as the company expands into the wind-electricity generation business.

The company anticipates receiving final regulatory approvals in respect of its first gas storage project, the Tipperary Pool, in the spring of 2005. If approved and subject to project funding, it is anticipated that construction will ensue in 2005 with natural gas injections beginning in 2006.

Tribute also announces the appointment of Mr. Peter Budd to the position of VP, Corporate Strategy in addition to his role as a director. Dr. Philip Walsh has resigned as an officer of Tribute to pursue career opportunities in Britain. Dr. Walsh will remain a Director of Tribute.

Further, pursuant to the stock option plan of Tribute and subject to the approval of the TSX Venture Exchange, the company has granted options to acquire an aggregate of 1,000,000 common shares of Tribute to its officers and directors. The options are for a five year term and are exercisable at a price of \$0.20 per common share.

Item 6 - Reliance on Section 146(2) Securities Act (Alberta), Section 85(2) Securities Act (British Columbia) and Section 75(3) Securities Act (Ontario)

Not applicable

Item 7 - Omitted Information

Not applicable

Item 8 - Senior Officer

The name of a Senior Officer of the Company who is knowledgeable about the material change and who can be contacted by the Commission is:

Jane Lowrie

*Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission*

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President and Director
Tribute Resources Inc.
Tel: (519) 657-2151

Item 9 - Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

DATED this 17th day of March, 2005.

Yours truly,

TRIBUTE RESOURCES INC.

"Jane Lowrie"

Per: _____
Jane Lowrie, President and Director

cc: TSX Venture Exchange Inc.