Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Tri-Gold Resources Corporation
Suite 1030 - 789 W Pender Street
Vancouver, B.C., V6C 1H2

Item 2 Date of Material Change

December 14, 2006

Item 3 News Release

The news release dated December 18, 2006 was disseminated through Canada Stockwatch and Market News under section 7.1 of National Instrument 51-102.

Item 4 Summary of Material Change

Please refer to attached news release.

Item 5 Full Description of Material Change

Please refer to attached news release.

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

N/A.

Item 7 Omitted Information

N/A

Item 8 Executive Officer

T. Barry Coughlan, Executive Chairman, (604) 683-3331

Item 9 Date of Report

December 18, 2006

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NEWS RELEASE

December 18, 2006 Trading Symbol: "TAL"

Tri-Gold Resources Corp. (the "Company") that the Company has completed the recently announced financing by placing 1,441,000 units at a price of $0.18 per unit (the "Units") and 1,485,000 flow through units at a price of $0.20 (the "FT Units") to a number of accredited investors. Each Unit consists of one common share and one half of one non-transferable share purchase warrant entitling the holder to purchase, within eighteen months, one additional common share of the Company for each full warrant at a price of $0.25 and each FT Unit consists of one common share and one half of one non-transferable share purchase warrant entitling the holder to purchase, within eighteen months, one additional common share of the Company for each full warrant at a price of $0.30. The Unit and FT Unit warrants are subject to an acceleration clause whereby if the shares of the Company trade above $0.40 for a period of 10 days, the Company will have the option to require the earlier exercise of the warrants within 30 days of formal notice from the Company. All of the securities issued are subject to a four month resale restriction period.

Finder's fees of 7% in cash plus finder's warrants equal to 10% of the units and flow through units placed will be payable to eligible finders in connection with the financing. The finder's warrants will have the same terms as the warrants comprising the Units.

Proceeds from the financing will be used for general working capital purposes as well as to pay for the purchase, by way of option, of three mineral claims previously not owned by the Company, and which are strategically located within the Company's Big Duck Lake contiguous claim block in Northern Ontario (see News Release of November 8, 2006); and as more drill targets are now proposed, due to the acquisition of these claims, to significantly increase the diamond drilling program presently underway on the project. To date, ten holes have been completed and samples sent for assay to Accurassay Labs of Thunder Bay. Drilling is under the direction of Equity Engineering of Vancouver, British Columbia, and is expected to continue until Christmas break. Please see our website to view the proposed drill sites.

On behalf of the board of Directors of Tri-Gold Resources Corp.

T. Barry Coughlan

Executive Chairman

For Further information, please contact info@trigoldresources.com or visit our website: www.trigoldresources.com

Certain matters discussed in this press release may contain forward-looking statements. Investors are cautioned that all statements, other than statement of historical fact, involve risks and uncertainties, including but not limited to: exploration and mining risks and financing risks. There can be no assurance that such statement will prove to be accurate and actual results and future events could differ materially from those anticipated in such statements. Investors are encouraged to review Tri-Gold's filings on SEDAR at www.sedar.com

The TSX Venture Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of this news release.