

Form 51-102F3

Material Change Report

Item 1 Name and Address of Company

State the full name of your company and the address of its principal office in Canada.

INTERNATIONAL KIRKLAND METALS (the “Company”)

P.O. Box 10103, Pacific Centre
Suite 515, 701 West Georgia Street
Vancouver, B.C. Canada V7Y 1C6

Item 2 Date of Material Change

State the date of the material change.

December 29, 2006

Item 3 News Release

State the date and method(s) of dissemination of the news release issued under section 7.1 of National Instrument 51-102.

A news release dated January 2, 2007 was disseminated to approved media.

Item 4 Summary of Material Change

Provide a brief but accurate summary of the nature and substance of the material change.

International Kirkland Minerals Inc. (“IKI” / the “Company”) announced that on December 29, 2006 the Company received regulatory consent and closed the private placement offering for 6,000,000 flow through shares at \$0.08 per share announced by the Company on December 28, 2006. Insiders of the Company subscribed for 148,750 shares of the private placement.

The proceeds of this placement will be applied to the Company’s 588 sq km Rupert River Uranium properties located in northern Quebec, Canada where drilling is scheduled to commence in February 2007.

Item 5 Full Description of Material Change

International Kirkland Minerals Inc. (“IKI” / the “Company”) announced that on December 29, 2006 the Company received regulatory consent and closed the private placement offering for 6,000,000 flow through shares at \$0.08 per share announced by the Company on December 28, 2006. Insiders of the Company subscribed for 148,750 shares of the private placement.

The proceeds of this placement will be applied to the Company's 588 sq km Rupert River Uranium properties located in northern Quebec, Canada where drilling is scheduled to commence in February 2007.

A due diligence fee of \$30,000 is payable in connection with the offering and a finders fee of \$12,000 and 75,000 Broker Warrants at \$0.08 has been paid in relation to the placement. Each Broker warrant is exercisable into one common share of the Company at \$0.08 per share over a one year term.

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

If this Report is being filed on a confidential basis in reliance on subsection 7.1(2) or (3) of National Instrument 51-102, state the reasons for such reliance.

Not applicable

Item 7 Omitted Information

State whether any information has been omitted on the basis that it is confidential information.

Not applicable

Item 8 Executive Officer

Give the name and business telephone number of an executive officer of your company who is knowledgeable about the material change and the Report, or the name of an officer through whom such executive officer may be contacted.

Dan Clark, President
Telephone: 604-681-3170

Item 9 Date of Report

January 4, 2007