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.

Legion Resources Corp. (the "Company")
1750 - 999 West Hastings Street
Vancouver, BC V6C 2W2

Item 2: Date of Material Change

State the date of the Material Change.

August 26, 2010

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.

The news release dated August 26, 2010 was disseminated via filing with Canada Stockwatch and Market News Publishing.

Item 4: Summary of Material Change

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

On August 26, 2010, the Company announced a proposed merger with Samaranta Mining Corporation, a private company incorporated under the *Canada Business Corporations Act*.

Item 5: Full Description of Material Change

Supplement the summary required under Item 4 with the disclosure that should be sufficiently complete to enable a reader to appreciate the significance of the material change without reference to other material. Management is in the best position to determine what facts are significant and must disclose those facts in a meaningful manner. See also Item 7.

On August 18, 2010, the Company entered into a letter of intent (the "LOI") with Samaranta Mining Corporation ("Samaranta"), a private company incorporated under the *Canada Business Corporations Act*. Pursuant to the LOI, the companies have agreed to merge (the "Merger") under the name "Samaranta Mining Corp." ("Amalco"). It is anticipated that the Merger will be effected by way of a Plan of Arrangement. The Merger will constitute a "reverse takeover" as contemplated by TSX Venture Exchange (the "Exchange") policies.

<u>Details of The Merger</u>

There are currently 35,932,945 shares of the Company issued and outstanding, and 30,000,000 warrants at $0.10 expiring on February 22, 2011 (the "Warrants"). As a term of the Merger, substantially all of the Warrants will be exercised to provide $3,000,000 to Amalco. The Company has current working capital of approximately $300,000.

Samaranta is a resources exploration and development company that currently is actively exploring for gold and other precious metals with a main focus on Colombia. Samaranta will have an estimated 70,127,742 shares issued and outstanding at closing. It has current cash of approximately $700,000.

Pursuant to the LOI, holders of Company shares will receive one share of Amalco for every four Company shares held, and holders of Samaranta shares will receive one share of Amalco for every two and a half Samaranta shares held. It is anticipated that there will be no controlling shareholders in Amalco upon completion of the transaction.

The LOI provides that the Merger is subject to the following conditions, among others:

- The completion of a private placement of Amalco securities to raise up to $5,000,000, the terms of which are being negotiated;
- The arrangement of a financing for Samaranta to raise up to $1,000,000;
- The negotiation and execution of a formal agreement to replace the LOI;
- The completion of due diligence investigations; and
- Shareholder and Exchange approval.

The formal agreement will supersede the LOI in its entirety and a further comprehensive news release with respect to this transaction will be issued in connection with the entering into of the formal agreement.

<u>Samaranta's Mineral Exploration Properties in Colombia</u>

Since its incorporation, Samaranta has acquired various interests in several properties in Colombia. The following is a summary of Samaranta's current properties:

Guadalupe Property

Samaranta holds a 85% interest in and to the Guadalupe Property with an option to buy the remaining 15%. The Guadalupe Property is an early stage exploration project located 140 km northeast of Medellín and 280 km north-northwest of Bogotá, in a developed area with good road access and is easily accessible from the town of Segovia. The Guadalupe Property is comprised of two concessions which cover a total area of 786.15 hectares and are immediately north and adjacent to the concessions and operations of Frontino Gold Mines. Since the mid 1800s, Frontino Gold Mines has produced gold from a number of separate deposits. The Guadalupe Property is subject to a 1-4% net smelter returns royalty (1% for a gold price of less than US$400/ounce, 2% for a gold price between US$400-US$600/ounce, 3% for a gold price between US$600-US$800/ounce, and 4% for a gold price above US$800/ounce, the "NSR") payable to the Green Gold company ("Green Gold"), which currently is owned by a Colombian attorney and which is arm's length to Samaranta and to Legion.

An Independent 43-101 compliant technical report is being prepared for this Property. A further comprehensive news release will be issued upon receipt of this technical report.

San Lucia Property

Samaranta has entered into a purchase transaction to acquire a 100% interest in and to the San Lucia Property, which is comprised of 2 concessions covering a total area of approximately 700 hectares, and are contiguous to the Guadalupe Property. Samaranta is awaiting formal acceptance of this acquisition by the Colombian authorities upon the receipt of which Samaranta will have the opportunity to complete the acquisition of this Property. This Property is an early stage exploration property. This Property will be subject to the NSR payable to Green Gold.

Manila Claims

Samaranta has entered into a purchase transaction to acquire a 100% interest in and to the Manila Claims. The Manila Claims are comprised of 4 concessions which cover a total area of approximately 14,000 hectares. Samaranta is awaiting formal acceptance of this acquisition by the Colombian authorities upon the receipt of which Samaranta will have the opportunity to complete the acquisition of this Property. The Manila Property is located in proximity to the Frontino Gold Mines. This Property is an early stage exploration property. The Manila Claims will be subject to the NSR payable to Green Gold.

Magui Property:

Samaranta has an operations contract for the Magui Property. The Magui Property is located near the city of Pasto. The Magui Property is comprised of 3 concessions which cover a total area of approximately 5000 hectares. The Magui Property is an alluvial gold property with a production license in place.

Proposed Management of Amalco

It is contemplated that the following persons will be the directors and officers of Amalco:

Dr. Volkmar Hable, Director, President and CEO: Dr. Hable is a physicist and geoscientist by training and holds a Ph.D. in geosciences and a B.Sc. in Agriculture and Agronomics. From 1997 to 2001, Dr. Hable was the CEO for the European operations of Adecco, a $20 billion dollar Fortune 500 Company where he managed its offices in Europe and some parts of Asia comprising of 6,000 employees. Previously he held senior executive positions in the oil exploration industry with Western Geophysical, the Diplomatic Corps, Tourism and a global Engineering Consulting Company where he was responsible for restructuring and sales in various capacities. Dr. Hable is fluent in English, Spanish, German and French. He is currently the President and CEO Samaranta.

Trevor Kearnes, Director: Mr. Kearnes is a Professional Engineer with 14 years of experience in the mining and oil and gas industries in British Columbia and Alberta. He is currently the president of T&T Energy Design Ltd., and a director of the Company.

Gunther Roehlig, Director: Mr. Roehlig has more than 15 years experience in the financial and investment industry, with a strong background in managing and financing junior companies.

He is currently the Director and Officer of a number of public companies listed on the Exchange, including the Company.

Robert McMorran, Director: Mr. McMorran is a chartered accountant with over 25 years experience in the mining industry. Mr. McMorran has held numerous board positions and senior officer appointments with various public companies. Mr. McMorran is currently a director of the Company and the CFO of Samaranta.

Sharon Muzzin, CFO: Ms. Muzzin is a CA with over 25 years of experience providing management services to both private and public entities including several public companies in the mining industry. She is currently the CFO of the Company.

James L. Harris, Secretary: James L. Harris is a corporate, securities and business lawyer, based in Vancouver, BC, with over 25 years' experience in British Columbia and internationally. He is currently the Secretary of the Company.

Trading is expected to remain halted until the Merger is accepted by, or satisfactory documentation has been filed with, the Exchange pursuant to section 3.4 of Exchange Policy 5.2.

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

If the 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.

Instruction:

For continuing obligations regarding reports filed under this subsection, refer to section 75 (4) of the Securities Act (Ontario) and Part 3.4 of the SEDAR Filer Manual.

N/A

Item 7: Omitted Information

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

N/A

Item 8: Executive Officer

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

To obtain any further information contact Gunther Roehlig, Director of the Company, at (604) 683-0911.

Item 9: Date of Report

Dated this 27th day of August, 2010.