MATERIAL CHANGE REPORT

FORM 51-102F3

Item 1 - Reporting Issuer

Mirabel Resources Inc. ("**Mirabel**")
1 Place Ville Marie
Suite 4000
Montréal, Québec H3B 4M4

Item 2 - Date of Material Change

December 29, 2005.

Item 3 - Press Release

Press release was issued on January 3, 2006. A copy of the press release is attached hereto.

The press release was distributed through CCNMatthews and filed with the securities regulatory authorities in the provinces of Alberta, British Columbia and Québec.

Item 4 - Summary of Material Change

On December 29, 2005, Mirabel closed a private placement for gross proceeds of $631,204.

Item 5 - Full Description of Material Change

Reference is made to the press release dated January 3, 2006, a copy of which is attached hereto.

Subject to approval by the TSX Venture Exchange, Mirabel has completed private placements totalling $490,204. Mirabel issued 1,191,699 common shares for an amount of $143,004 and 1,446,667 flow-through shares for an amount of $347,200. A cash commission of approximately 10% on the gross proceeds of the private placements totalling $48,270 was paid.

Subject to approval by the TSX Venture Exchange, Mirabel has completed by Offering Memorandum a first closing totalling $141,000 of the proposed $1,000,000 offering. Mirabel issued 554,211 flow-through shares for an amount of $133,000 and 50,000 common shares for an amount of $8,000. A cash commission of approximately 10% on the gross proceeds of the private placements totalling $10,950 was paid. Additionally, Mirabel issued 50,000 warrants exercisable at $0.25 for a period of 24 months.

Proceeds will be used to further the development of our Russian Kid gold mine and for working capital purposes.

All the securities issued in virtue of these placements are subject to certain resale restrictions imposed under the applicable securities laws, which require that the securities not be traded for a period of four months.

Item 6 - Confidentiality of information

This report is not being filed on a confidential basis.

Item 7 - Omitted Information

N/A

Item 8 - Executive Officer

Mr. Donald Brisebois
President and CEO
(514) 428-4185

Item 9 - Date of Report

January 8, 2006.

Mirabel Resources Inc.
1, Holiday
Suite 501, East Tower
Pointe-Claire (Québec)
H9R 5N3

News release

Mirabel Resources Inc. **Symbol: RMB: TSX-V**

MIRABEL SIGNS A STRATEGIC ALLIANCE

Pointe-Claire, Quebec, January 3 rd, 2006 - Mirabel Resources inc. (TSXVenture: RMB) is pleased to announce that it has entered into a strategic alliance with Consolidated Big Valley Resources Inc. (TSXVenture:CBG.H), to develop the Russian Kid Gold property.

Consolidated Big Valley Resources Inc. will utilize their unique expertise in identifying, recovering and processing the mineralized rock extracted from Russian Kid. Mr. Frank J Basa, P.Eng, President and CEO of Consolidated Big Valley Resources Inc. is a metallurgical engineer and is regarded as a gold recovery expert.

“We are very pleased to be associated with such a high caliber individual, Frank’s vast experience and knowledge is a major plus for Mirabel at this pivotal stage in our development”, stated Mr. Donald Brisebois, President and CEO of Mirabel.

Financing
Subject to approval by the TSX-Venture Stock Exchange, Mirabel has completed private placements totaling $490,204. The company issued 1,191,699 common shares for an amount of $143,004 and 1,446,667 flow-through shares for an amount of $347,200. A cash commission of approximately 10% on the gross proceeds of the private placements totaling $48,270 was paid.

Subject to approval by the TSX-Venture Stock Exchange, Mirabel has completed by Offering Memorandum a first closing totaling $141,000 of the proposed $1,000,000 offering. The company issued 554,211 flow-through shares for an amount of $133,000 and 50,000 common shares for an amount of $8,000. A cash commission of approximately 10% on the gross proceeds of the placements totaling $10,950 was paid. Additionally, the company issued 50,000 warrants exercisable at 0.25$ for a period of 24 months.

Proceeds will be used to further the development of our Russian Kid gold mine and for working capital purposes.

All the securities issued in virtue of these placements are subject to certain resale restrictions imposed under the applicable securities laws, which require that the securities not be traded for a period of four months.

Consolidated Big Valley Resources Inc. a Canadian junior exploration company located in Haileybury, Ontario, Canada, uniquely experienced identifying, recovering and processing ore from exhausted mining operations. The company holds precious metal properties that could very well be developed by Mirabel’s patented thermal fragmentation process.

Mirabel Resources Inc., is a Canadian junior exploration company actively involved in the acquisition, exploration and development of gold projects. The Company's exclusive thermal fragmentation process combined with its growth strategy place it as the partner of choice for the development of narrow high-grade gold bearing quartz vein properties. A TSX-V listed company Mirabel Resources trades under the symbol RMB.

For more information please contact:

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