FORM 51-102F3
MATERIAL CHANGE REPORT

ALBERTA SECURITIES COMMISSION
4th Floor 300 -5th Avenue S.W.
Calgary, Alberta T2P 3C4
Attention: Executive Director

BRITISH COLUMBIA SECURITIES COMMISSION
PO Box 10142 Pacific Centre 701
West Georgia Street
Vancouver, British Columbia V7Y 1L2
Attention: Executive Director

SASKATCHEWAN FINANCIAL SERVICES COMMISSION
6th Floor
1919 Saskatchewan Drive
Regina, Saskatchewan S4P 3V7
Attention: Executive Director

TSX VENTURE EXCHANGE
10th Floor, 300 - 5 Avenue SW
Calgary, Alberta
T2P 3C4

Dear Sirs:

Re: Long View Resources Corporation (the "Corporation") - Material Change Report

This letter is intended as a statement setting forth certain matters that may be a material change in the affairs of the Corporation. For convenience, this letter is itemized in the same manner as Form 51-102F3 of National Instrument 51-102. Concurrent with this filing, this letter is being filed with the TSX Venture Exchange, being the only exchange on which the Corporation's shares are currently listed.

1. Reporting Issuer:

Long View Resources Corporation
34B Great Plains Road West
Emerald Park, Saskatchewan
S4L 1B7
("Issuer" or "Corporation")

2. Date of Material Change:

January 15, 2007

3. News Release:

The news release was issued on or about January 15, 2007 through the facilities of CCN Mathews, a copy of which has also been filed on SEDAR.

4. Summary of Material Change:

The Corporation announced the sale of its Viewfield production assets for $4,250,000.

5. Full Description of Material Change:

Please refer to the press release attached hereto as Schedule "A".

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

Not applicable.

7. Omitted Information

No significant facts have been omitted by the report.

8. Executive Officer

The following senior officer of the Issuer is knowledgeable about the material change and the Report and may be contacted by the Commission as follows: David Heighington, Corporate Secretary, (403) 237-0018.

Dated at Calgary, Alberta this 17th day of January, 2007.

LONG VIEW RESOURCES CORPORATION

(Signed) "David Heighington"

Per: ______________________________

David Heighington

IT IS AN OFFENCE UNDER THE SECURITIES ACT AND THE SECURITIES REGULATION FOR A PERSON OR COMPANY TO MAKE A STATEMENT IN A DOCUMENT REQUIRED TOBE FILED OR FURNISHED UNDER THE ACT OR THE REGULATION THAT, AT THE TIME AND IN THE LIGHT OF THE CIRCUMSTANCES UNDER WHICH IT IS MADE, IS A MISREPRESENTATION.

SCHEDULE "A"

Long View Resources Corporation
2nd Floor West, 34B Great Plains Road Emerald Park, Saskatchewan S4L 1B7

LONG VIEW RESOURCES CORPORATION ANNOUNCES PROPERTY SALE

Press Release

FOR IMMEDIATE RELEASE
January 15, 2007
TSX VENTURE EXCHANGE – "LRC"

CALGARY, ALBERTA – LONG VIEW RESOURCES CORPORATION ("Long View", the "Company") announces the closing of a disposition of its Viewfield property to an arm's length party for a cash purchase price of $4,250,000 (Cdn). The effective date of the property sale is January 1, 2007.

The Viewfield property is located in southeast Saskatchewan and consists of approximately 600 net acres of land. Based on November 2006 production month figures, the property produced approximately 40 barrels of oil equivalent per day from five wells in which the Company had an interest.

Proceeds from the sale will be used to fund the Company's 2007 capital expenditures program.

This property sale provides Long View with very attractive sale terms and positions the Company to take advantage of other opportunities within the Company's portfolio. Sayer Energy Advisors acted as financial advisors to the Company in connection with the transaction.

ABOUT LONG VIEW RESOURCES CORPORATION:

Long View Resources Corporation is a TSX Venture Exchange Tier 1 listed public energy company with producing assets in southeastern Saskatchewan, and an undeveloped land base of 36,000 net acres. Long View trades under the symbol "LRC".

For more information, please contact:

Long View Resources Corporation

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President and Chief Executive Officer
(306) 337-2083 ext. 11
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Chairman and Chief Operating Officer
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Fax: (306) 337-2084
Website: www.longviewresources.com

ADVISORY: Certain information regarding Long View Resources Corporation in this news release including management's assessment of future plans and operations, number of locations in drilling inventory and wells to be drilled, timing of drilling and tie-in of wells, timing of completions and construction of facilities, expected production rates, drilling success rates, dates of *commencement of production and capital expenditures and timing thereof, may constitute forward-looking statements under applicable securities laws and necessarily involve risks including, without limitation, risks associated with oil and gas exploration, development, exploitation, production, marketing and transportation, loss of markets, volatility of commodity prices, currency fluctuations, imprecision of reserves estimates, environmental risks, competition from other producers, inability to retain drilling rigs and other services, capital expenditure costs, including drilling, completion and facilities costs, unexpected decline rates in wells, wells not performing as expected, incorrect assessment of the value of acquisitions, failure to realize the anticipated benefits of acquisitions, delays resulting from or inability to obtain required regulatory approvals and ability to access sufficient capital from internal and external sources. As a consequence, actual results may differ materially from those anticipated in the forward-looking statements. Readers are cautioned that the foregoing list of factors is not exhaustive. Additional information on these and other factors that could affect Long View's operations and financial results are included in reports on file with Canadian securities regulatory authorities and may be accessed through the SEDAR website (www.sedar.com), and at Long View's website (www.longviewresources.com). Furthermore, the forward-looking statements contained in this news release are made as at the date of this news release and Long View does not undertake any obligation to update publicly or to revise any of the included forward-looking statements, whether as a result of new information, future events or otherwise, except as may be required by applicable securities laws.*

Disclosure provided herein in respect of barrels of oil equivalent (boe) may be misleading, particularly if used in isolation. A boe conversion ratio of 6 thousand cubic feet (mcf) per boe is based on an energy equivalency conversion method primarily applicable at the burner tip and does not represent a value equivalency at the wellhead.