

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company

Street Resources Inc. (formerly The Learning Library Inc.)
Suite 810, P.O. Box 4
1 First Canadian Place
Toronto, Ontario M5X 1A9

2. Date of Material Change

December 23, 2004

3. News Release

Please see SEDAR for press release issued through Canada Newswire on December 23, 2004.

4. Summary of Material Change

Street Resources Inc. (formerly The Learning Library Inc.) (the "Corporation") announced that it amended and restated its unaudited interim financial statements for the three and nine-months ended September 30, 2004.

5. Full Description of Material Change

The Corporation announced that it amended and restated its unaudited interim financial statements for the three and nine-months ended September 30, 2004. The financial statements have been amended and restated to reflect the adoption of certain new accounting policies in connection with the Corporation's previously announced reorganization. In particular, the Corporation amended and restated its interim financial statements for the period ended September 30, 2004 to reflect that it can now be considered to be engaged in the exploration and development of mineral properties due to its previously announced agreements with EXMIN, Inc. and 2029778 Ontario Inc. entered into as part of its reorganization. As a result, the Corporation is considered to be an enterprise in the development stage and has accordingly adopted certain new accounting policies as described in the notes to the amended and restated financial statements.

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 from this report.

8. Executive Officer

For further information, please contact Jeffrey Dawson, Chief Executive Officer, 1-877-932-8858.

9. Date of Report

Dated at Toronto, Ontario, this 3rd day of January, 2005.

“Jeffrey Dawson”
Jeffrey Dawson
Chief Executive Officer