

FOREST GATE RESOURCES INC.

1 Place Ville Marie, Suite 2125, Montreal, Quebec, H3B 2C6

MATERIAL CHANGE REPORT

THIS MATERIAL CHANGE REPORT IS BEING FILED WITH THE APPROPRIATE SECURITIES REGULATORY AUTHORITIES TO COMPLY WITH THE REQUIREMENTS OF SECURITIES LEGISLATION IN ONTARIO, BRITISH COLUMBIA, ALBERTA AND QUEBEC.

Item 1. *Reporting Issuer*

The name of the reporting issuer is Forest Gate Resources Inc. Its principal office in Canada is located at 1 Place Ville Marie, Suite 2125, Montreal, Quebec, H3B 2C6.

Item 2. *Date of Material Change*

The material change occurred on March 12, 2007.

Item 3. *News Release*

A news release was disseminated through Canada News Wire in Montreal on March 12, 2007.

Item 4. *Summary of Material Change*

The material change is fully described in the news release.

Item 5. *Full Description of Material Change*

The material change is fully described in the news release.

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

Not applicable.

Item 7. *Omitted Information*

Not applicable.

Item 8. *Senior Officers*

For further information, please contact Michael Judson, President & Chief Executive Officer of the Issuer, at 514.486.3095 ext. 229.

Item 9. Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

DATED at Montreal, Quebec, on March 12, 2007.

FOREST GATE RESOURCES INC.

per: “Michael Judson”
Michael Judson, President & CEO