FORM 51-102F3
(Previously Form 53-901.F)
MATERIAL CHANGE REPORT

Item 1 **Name and Address of Company**

Roca Mines Inc.
500 – 1045 Howe Street
Vancouver, B.C.

V6Z 2A9
(the "Company")

Telephone Number: (604) 684-5900 Ext 147

Item 2 **Date of Material Change**

August 24, 2004

Item 3 **News Release**

The news release was disseminated on August 24, 2004 through Canada Stockwatch and Market News Publishing Inc.

Item 4 **Summary of Material Change**

Roca Mines Inc. has announced the granting of incentive stock option.

Item 5 **Full Description of Material Change**

Please see August 24, 2004 news release attached.

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 Executive Officer

David J. Skerlec, Chief Financial Officer
Telephone Number: 604-684-5900, Ext #147

DATED at Kimberley, British Columbia, on August 24, 2004.

ROCA MINES INC.

By: *"David Skerlec"*

David J. Skerlec
Chief Financial Officer

For immediate release

ROK:TSX.V
#14-04

Incentive Stock Options Granted

Vancouver, British Columbia, August 24, 2004: Roca Mines Inc. (the "Company") announces, subject to regulatory approval, the granting of incentive stock options to directors and consultants of the Company to purchase up to 930,000 common shares of the company at a price of 25 cents per share for a period of five years.

ROCA MINES INC.

"David Skerlec"

David J. Skerlec – Chief Financial Officer

For further information contact Scott Broughton, John Mirko or David Skerlec at:
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