

**FORM 51-102F3
MATERIAL CHANGE REPORT**

1. Name and Address of Company:

Sentra Resources Corporation
#2940, 150 - 6th Avenue S.W.
Calgary, Alberta
T2P 3Y7

2. Date of Material Change:

March 30, 2004.

3. Press Release:

Press Release issued on March 30, 2004, via CNNMatthews.

4. Summary of Material Change:

On March 30, 2004, the Corporation announced its financial and operational results for the three months ended December 31, 2003 and the year ended December 31, 2003, reporting a loss of \$11,246,000 and \$10,829,000, respectively, for such periods. In addition, the Corporation made certain disclosure respecting a downward evaluation of its oil and gas reserves as at December 31, 2003, as evaluated by its independent reservoir engineers.

5. Full Description of Material Change:

See attached press release.

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

Not applicable.

7. Omitted Information:

No information has been omitted.

8. Executive Officer:

Mr. Uldis Upitis, President and Chief Executive Officer of the Corporation, may be reached at (403) 537-9944.

This statement is made in the City of Calgary, in the Province of Alberta as of March 30, 2004.

(signed) "*Uldis Upitis*"

Name: Uldis Upitis

Title: President and Chief Executive Officer