FORM 51-102F3
Material Change Report

ITEM 1. **Name and Address of Company**

Mira Resources Corp. (the “Company” or “Mira”)
Suite 2020, 401 West Georgia Street
Vancouver, B.C.
V6B 5A1

ITEM 2. **Date of Material Change**

January 9, 2012

ITEM 3. **News Release**

The Company's news release dated January 9, 2012 was issued in Vancouver, British Columbia and disseminated through Marketwire.

ITEM 4. **Summary of Material Change**

Mira announces that it is proceeding with a $3.5 million non-brokered private placement financing consisting of 17,500,000 units at $0.20 per unit. Mira also announces that its $5 million convertible debt financing announced November 30, 2011 is being reduced to a $2 million convertible debt financing.

ITEM 5. **Full Description of Material Change**

5.1 Full Description of Material Change

See news release dated January 9, 2012 attached as Schedule “A”.

5.2 Disclosure for Restructuring Transactions

Not Applicable

ITEM 6. **Reliance on subsection 7.1(2) of National Instrument 51-102**

Not Applicable

ITEM 7. **Omitted Information**

No material information has been omitted.

ITEM 8. **Executive Officer**

Additional information respecting the Company or the material changes disclosed under this form may be obtained by contacting Mr. Johnathan More at (604) 687-7742.

ITEM 9. **Date of Report**

Dated at Vancouver, British Columbia, this 9th day of January, 2012.

Schedule "A"

MIRA RESOURCES CORP.

Suite 2020, 401 West Georgia Street
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V6B 5A1
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NEWS RELEASE

Mira Announces $3.5 Million Private Placement

FOR IMMEDIATE RELEASE TSX-V: MRP
January 9, 2012 Issued and Outstanding: 132,885,558

Vancouver, British Columbia – January 9, 2012: Mira Resources Corp. (TSX-V: MRP) ("Mira") announces that it is proceeding with a $3.5 million non-brokered private placement financing consisting of 17,500,000 units at $0.20 per unit. Each unit is comprised of one common share and one half warrant with each full warrant being exercisable at $0.30 per share for 12 months from closing. Management will be participating in this financing.

Mira also announces that its $5 million convertible debt financing announced November 30, 2011 is being reduced to a $2 million convertible debt financing.

Combined proceeds of $5.5 million from the convertible debt financing and private placement financing are being expended on costs associated with Mira's recently completed re-entry program on its TSB #1 Well and for working capital. No commissions are being paid in connection with the two financings.

The non-brokered private placement and convertible debt financings are subject to TSX Venture Exchange approval.

ON BEHALF OF THE BOARD

"Thomas Cavanagh"
Thomas Cavanagh, President and Director

Contact toll free: 1-855-687-7742
Website: www.miraresourcescorp.com

Cautionary Note Regarding Forward-Looking Statements

This news release includes certain "forward-looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995 and Canadian securities laws. There can be no assurance that such statements will prove to be accurate and actual results and future events could differ materially from those anticipated in such statements. Important factors that could cause actual events and results to differ materially from Mira's expectations include risks related to the exploration stage of Mira's project; market fluctuations in prices for securities of exploration stage companies; and uncertainties about the availability of additional financing.