

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Mirasol Resources Ltd.
600 - 890 West Pender Street
Vancouver, BC V6C 1J9

Item 2 Date of Material Change

December 21, 2012

Item 3 News Release

The news release was disseminated on December 21, 2012.

Item 4 Summary of Material Change

The Company announced that it has successfully completed the sale of its 49% interest in the Joaquin silver-gold project located in Santa Cruz Province of Argentina to Coeur d'Alene Mines Corporation ("Coeur") for consideration of US\$60,000,000. The transaction was carried out through the sale of the Company's Argentine subsidiary.

One-half of the purchase consideration was paid in cash at closing and the balance was paid by the issue of 1,310,043 shares of unregistered common stock in the capital of Coeur, based upon a 10 day volume-weighted average price of US\$22.90 per share (the "Stock Consideration"). The Stock Consideration will be held in escrow by Computershare for up to 60 days from the closing date, pending completion of Coeur's due diligence related to the Joaquin Project.

Haywood Securities Inc. acted as financial advisor to the Company in connection with this transaction.

Item 5 Full Description of Material Change

See attached news release.

Item 6 Reliance on subsection 7.1(2) of National Instrument 51-102

Not Applicable

Item 7 Omitted Information

None

Item 8 Executive Officer

For more information, please contact Mary L. Little, President & CEO, Telephone: 604 602-9989

DATED: December 21, 2012

"Mary L. Little"

Per: Mary L. Little
 President and CEO



MIRASOL RESOURCES LTD.

Focused on Gold & Silver Discovery in the Americas...

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**Mirasol Closes Sale of 49% Interest
in the Joaquin Silver-Gold Project**

Vancouver, BC — December 21, 2012 — Mirasol Resources Ltd (TSX-V: MRZ, Frankfurt: M8R)

("Mirasol" or the "Company") is pleased to announce that it has successfully completed the sale of its 49% interest in the Joaquin silver-gold project located in Santa Cruz Province of Argentina (the "Joaquin Project") to Coeur d'Alene Mines Corporation ("Coeur") (NYSE:CDE; TSX:CDM), for consideration of US\$60,000,000, as previously announced on December 11, 2012. The transaction was carried out through the sale of the Company's Argentine subsidiary which holds a 49% interest in the Joaquin Project.

One-half of the purchase consideration was paid in cash at closing (US\$29,000,015, with a US\$1,000,000 holdback) and the balance was paid by the issue of 1,310,043 shares of unregistered common stock in the capital of Coeur, based upon a 10 day volume-weighted average price of US\$22.90 per share (the "Stock Consideration"). The Stock Consideration will be held in escrow by Computershare for up to 60 days from the closing date, pending completion of Coeur's due diligence related to the Joaquin Project.

Haywood Securities Inc. acted as financial advisor to the Company in connection with this transaction.

Mirasol is focused on the discovery, exploration and acquisition of high-potential precious metals deposits in the Americas, utilizing leading edge technology for strategic advantage. Mirasol currently holds 100% of the rights of eight active exploration projects and twelve early-stage precious metals prospects in Santa Cruz Province, in the Patagonian region of southern Argentina, identified through the Company's proprietary exploration. Strategic joint ventures and partnerships with producers have enabled Mirasol to pursue success in project generation. In addition, Mirasol holds 100% interest in the Rubi copper-gold porphyry target, strategically located in the El Salvador copper mining district, northern Chile. Mirasol operates through subsidiary companies in Argentina and Chile and is engaged in generative exploration in high-potential regions elsewhere in the Americas. For further information, visit Mirasol's web page at www.mirasolresources.com

For further information, contact:

Mary L. Little
President and CEO

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Website: www.mirasolresources.com

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