MATERIAL CHANGE REPORT
FORM 51-102F3

Item 1 - Reporting Issuer

Eloda 2006 Corporation ("**Eloda**" or the "**Corporation**")
424, rue Saint-François-Xavier
Montréal (Québec) H2Y 2S9

Item 2 - Date of Material Change

December 29, 2006.

Item 3 - Press Release

A press release was issued on January 5, 2007, copy of which is attached hereto.

The press release was distributed through CNW Telbec and filed with securities regulatory authorities in the provinces of Alberta and British Columbia.

Item 4 - Summary of Material Change

Eloda announces the closing of a private placement of $1,695,000.

Item 5 - Full Description of Material Change

Eloda announced the closing of a private placement of 5,650,000 common shares at a price of $0.30 per share for aggregate proceeds of $1,695,000. The closing is subject to the approval of the TSX Venture Exchange.

The common shares issued pursuant thereto are subject to a 4-month hold period ending April 30, 2007.

The proceeds will be used to complete the execution of the business plan of the corporation, to pay certain liabilities and to fund working capital requirements.

A 10% commission on the gross proceeds of this placement is payable in cash to a person acting as agent for this private placement.

Item 6 - Confidentiality of information

This report is not being filed on a confidential basis.

Item 7 - Omitted Information

N/A

Item 8 - Executive Officer

Inquiries in respect of the material change referred to herein may be made to:

Mr. Jean Charles Dupuis
Chief Executive Officer
Eloda 2006 Corporation
Tel.: (514) 842-1513 / 1-866-842-1513
Fax: (514) 842-4588 / 1-888-842-4002

Item 9 - Date of Report

January 8, 2006.

Press release

Eloda 2006 Corporation **Symbol : ELA : TSX-V**

ELODA ANNOUNCES THE CLOSING OF A PRIVATE PLACEMENT OF $1 695 000

Montreal, Quebec, January 5, 2007 – Eloda 2006 Corporation (« **Eloda** ») is pleased to announce the closing of a private placement of 5,650,000 common shares at a price of $0.30 per share yielding gross proceeds of $1,695,000. The closing is subject to the approval of the TSX Venture.

The common shares issued pursuant thereto are subject to a 4 month escrow ending April 30, 2007.

The proceeds will be used to complete the execution of the business plan of the corporation, to pay certain liabilities and to fund working capital requirements.

A 10% commission on the gross proceeds of this placement is payable in cash to a person acting as agent for this private placement.

The TSXV does not accept responsibility for the adequacy or accuracy of this release.

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For further information, please contact:

Eloda

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Eloda

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