

This is the form of a material change report required under section 85 (1) of the *Securities Act* and section 151 of the *Securities Rules*.

**BC FORM 53-901F
(Previously Form 27)**

Securities Act

MATERIAL CHANGE REPORT

Item 1: Reporting Issuer

CUE CAPITAL CORP. 3rd Floor – Bellevue Centre 235-15th Street, West Vancouver, BC, V7T 2X1

Item 2: Date of Material Change

March 5, 2007

Item 3: Press Release

March 5, 2007

Item 4: Summary of Material Change

Cue Capital Corp. adopts a rolling stock option plan

Item 5: Full Description of Material Change

Cue Capital Corp. (CUE/TSX.V) "Cue" has adopted a rolling stock option plan on 10% of its issued and outstanding share capital pursuant to which 2,500,000 shares have been set aside for the grant of incentive stock options subject to shareholder and Exchange approval.

Pursuant to the plan, the Company has now granted incentive stock options on 1,400,000 treasury shares exercisable on or before the expiry of 5 years from the date of grant at a price of \$1.58 per share.

Item 6: Reliance on section 85 (2) of the Act

N/A

Item 7: Omitted Information

N/A

Item 8: Senior Officers

TOMA SOJONKY - President/CEO

Item 9: Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

DATED at the City of Vancouver, British Columbia this 5th day of March 2007.

'Rahoul Sharan''

RAHOUL SHARAN - President/CEO