

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

December 28, 2007

Item 3: Press Release

December 28, 2007

Item 4: Summary of Material Change

CUE CAPITAL CORP RELEASES SECOND QUARTER FINANCIAL RESULTS

Item 5: Full Description of Material Change

Cue Capital Corp. (“TSX Venture: CUE-P”) has released its financial results for the second quarter ended October 31, 2007.

The full text of the unaudited interim financial statements is included with the Company’s Quarterly Report posted on the SEDAR website at www.sedar.com.

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

N/A

Item 7: Omitted Information

N/A

Item 8: Senior Officers

RAHOUL SHARAN - 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 28th day of December 2007.

‘Chris Healy’

CHRIS HEALY – COO - Director