

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Reporting Issuer:

Everest Ventures Corp. (the "Corporation")
Suite 400, Chartwell House
750 – 11th Street S.W.
Calgary, Alberta
T2P 3N7

2. Date of Material Change:

September 20, 2007

3. News Release

A news release was issued on September 20, 2007 via Canada Newswire.

4. Summary of Material Change:

The Corporation announced that it received final listing approval for listing of its common shares on the TSX Venture Exchange (the "Exchange") and trading commenced as of the date of the above mentioned news release under the symbol "EVE.P".

5. Full Description of Material Change:

The Corporation announced that pursuant to the completion of its initial public offering of 2,000,000 common shares announced on September 14, 2007, it completed its application for listing and received final listing approval for listing of its common shares on the Exchange. Trading in the common shares of Everest commenced as of the date of the above mentioned news release under the symbol "EVE.P".

6. Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102:

Not Applicable

7. Omitted Information:

Not Applicable

8. Senior Officer:

For further information, please contact:

Darcy E. Krogh, President, Chief Executive Officer and Chief Financial Officer
Suite 400, Chartwell House
750 – 11th Street S.W.
Calgary, Alberta
T2P 3N7

Telephone: (604) 669-4180
Facsimile: (604) 331-1508

9. **Date of Report**

September 20, 2007