

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**

**Securities Act**

**MATERIAL CHANGE REPORT UNDER SECTION 85(1) OF THE ACT**

**Item 1. Reporting Issuer**

Tirex Resources Ltd.  
5052 Victoria Drive  
Vancouver, B.C. V5P 3T8

**Item 2. Date of Material Change**

January 9<sup>th</sup> 2008

**Item 3. Press Release**

News Release dated January 9<sup>th</sup> 2008 was disseminated by Stockwatch and Market News.

**Item 4. Summary of Material Change**

Tirex Resources Ltd. announces that it has completed a first tranche closing of its non-brokered private placement which was announced on December 5, 2007. This portion of the private placement is comprised of 1,095,455 common shares at \$2.75 per share for gross proceeds of \$3,012,500.

**Item 5. Full Description of Material Change**

Tirex Resources Ltd. announces that it has completed a first tranche closing of its non-brokered private placement which was announced on December 5, 2007. This portion of the private placement is comprised of 1,095,455 common shares at \$2.75 per share for gross proceeds of \$3,012,500.

Finders' fees totaling \$180,750 were paid to various arm's length brokerage firms as consideration for arranging this part of the private placement. No warrants are being issued in conjunction with this placement.

The shares issued pursuant to this first tranche private placement are subject to a hold period expiring on April 21, 2008.

The funds raised through this private placement will be used for working capital.

FURTHER DETAILS ON THE COMPANY AND THE MIRDITA PROJECT CAN BE FOUND ON THE TIREX WEBSITE AT [WWW.TIREXRESOURCES.COM](http://WWW.TIREXRESOURCES.COM)

ON BEHALF OF THE BOARD

*"Bryan J.R. Slusarchuk"*

Bryan Slusarchuk, CEO and Director

**Item 6. Reliance on Section 85(2) of the Act**

If the report is being filed on a confidential basis in reliance on Section 85(2) of the Act, state the reasons for such reliance.

N/A

**Item 7. Omitted Information**

N/A

**Item 8. Senior Officers**

Bryan Slusarchuk  
CEO & Director

Telephone: (604) 687-7160

**Item 9. Statement of Senior Officer**

The foregoing accurately discloses the material change referred to herein.

**DATED** at Vancouver, British Columbia this 9<sup>th</sup> day of January 2008

**TIREX RESOURCES LTD.**

Per: "Bryan Slusarchuk"

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Bryan Slusarchuk

CEO & Director