

**Form 51-102F3**  
**Material Change Report**

**Item 1            Name and Address of Company**

Parlane Resource Corp.  
Suite 750 – 580 Hornby Street  
Vancouver, B.C. V6C 3B6

**Item 2            Date of Material Change**

December 19, 2007

**Item 3            News Release**

Issued December 19, 2007 and distributed through Stockwatch and Market News.

**Item 4            Summary of Material Change**

The Company announced its Prospectus dated November 26, 2007 has been filed with and accepted by the TSX Venture Exchange (“TSXV”) and the British Columbia, Alberta and Ontario Securities Commissions effective November 28, 2007. The Common Shares of the Company will be listed on TSX Venture Exchange and will commence trading on December 20, 2007.

The Company has completed its initial distribution of securities to the public through Canaccord Capital Corporation. The gross proceeds received by the Company for the Offering were \$400,000 (2,000,000 common shares at \$0.20 per share). As agent, Canaccord has received 200,000 non-transferable stock options to purchase 200,000 shares at \$0.20 per share up to December 20, 2009.

The Company is designated as a Capital Pool Company by the TSXV. The Company has not commenced commercial operations and has no assets other than cash. The purpose of the offering is to provide the Company with funds to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction (as defined in the Prospectus). Any proposed Qualifying Transaction must be approved by the TSXV and, in the case of a non arm’s length Qualifying Transaction, must also receive majority approval of the minority shareholders. Until the completion of a Qualifying Transaction, the Company will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a proposed Qualifying Transaction. For further information regarding the Company, the offering, and the Company’s management team, see the Prospectus filed with the Company’s disclosure documents on SEDAR at [www.sedar.com](http://www.sedar.com).

**Item 5            Full Description of Material Change**

See attached news release.

**Item 6            Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**

This report is not being filed on a confidential basis.

**Item 7            Omitted Information**

There are no significant facts required to be disclosed herein which have been omitted.

**Item 8            Executive Officer**

Contact: Robert Eadie, President & Chief Executive Officer  
Telephone:        (604) 602-4935

**Item 9            Date of Report**

December 19, 2007

# PARLANE RESOURCE CORP.

## News Release

### Parlane Resource Corp. to Trade on TSX Venture Exchange

December 19, 2007

Trading Symbol: PPP.P

*Vancouver, British Columbia* --- Parlane Resource Corp. announces that its Prospectus dated November 26, 2007 has been filed with and accepted by the TSX Venture Exchange ("TSXV") and the British Columbia, Alberta and Ontario Securities Commissions effective November 28, 2007. The Common Shares of the Company will be listed on TSX Venture Exchange and will commence trading on December 20, 2007.

The Company has completed its initial distribution of securities to the public through Canaccord Capital Corporation. The gross proceeds received by the Company for the Offering were \$400,000 (2,000,000 common shares at \$0.20 per share). As agent, Canaccord has received 200,000 non-transferable stock options to purchase 200,000 shares at \$0.20 per share up to December 20, 2009.

The Company is designated as a Capital Pool Company by the TSXV. The Company has not commenced commercial operations and has no assets other than cash. The purpose of the offering is to provide the Company with funds to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction (as defined in the Prospectus). Any proposed Qualifying Transaction must be approved by the TSXV and, in the case of a non arm's length Qualifying Transaction, must also receive majority approval of the minority shareholders. Until the completion of a Qualifying Transaction, the Company will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a proposed Qualifying Transaction. For further information regarding the Company, the offering, and the Company's management team, see the Prospectus filed with the Company's disclosure documents on SEDAR at [www.sedar.com](http://www.sedar.com).

#### ON BEHALF OF THE BOARD

Signed "Robert Eadie"

Robert Eadie, President & Chief Executive Officer

For further information, please contact: Robert Eadie

Telephone: 1-604-602-4935 / Toll Free: 1-866-602-4935

Facsimile: 1-604-602-4936 / Website: [www.parlaneresource.com](http://www.parlaneresource.com)

*The TSX Venture Exchange has not reviewed nor does it accept responsibility  
for the adequacy or accuracy of this press release.*