MATERIAL CHANGE REPORT
FORM 51-102F3

Item 1. Reporting Issuer

NuLegacy Gold Corporation (the "Issuer")
1000 – 355 Burrard Street
Vancouver, B.C. V6C 2G8

Item 2. Date of Material Change

December 6, 2010

Item 3. Press Release

The Issuer issued a press release on December 6, 2010 through the facilities of Marketwire via Canadian Timely Disclosure Network.

Item 4. Summary of Material Change

The Issuer has completed its initial public offering of 4,600,000 units at a price of $0.25 per unit for gross proceeds of $1,150,000 and has filed for final approval to begin trading on the TSX Venture Exchange under the symbol NUG.

Item 5. Full Description of Material Change

The Issuer has completed its initial public offering (the "IPO") and has filed for final approval to begin trading on the TSX Venture Exchange (the "Exchange") under the symbol NUG.

With Haywood Securities Inc. ("Haywood") as agent, the IPO of 4,000,000 units (the "Units") at C$0.25 per Unit was over-subscribed and the 15% over-allotment option exercised in full. In total, the Issuer issued 4,600,000 Units at $0.25 per Unit for gross proceeds of $1,150,000. Each Unit consisted of one common share and one full warrant to purchase an additional common share at $0.35 for a period of 12 months. A cash commission of 8%, 200,000 corporate finance fee shares and agent's warrants to purchase up to 460,000 common shares of the Company at a price of $0.25 per share for a period of 18 months has been paid to, among others, Haywood. The net proceeds from the IPO will be used towards next year's exploration programs and for general operating programs.

Application has been made to the Exchange for trading under the symbol NUG and approval is anticipated in the next several days, subject to the fulfillment of all the requirements of the Exchange. The Company's website will be operational once trading has been approved.

Item 6. Reliance on subsection 7.1(2) 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. Senior Officers

To obtain further information contact CEO, Albert Matter, at 604-638-4959.

DATED this 8th day of December, 2010

"Albert Matter"
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Albert J. Matter, CEO