

FORM 27

SECURITIES ACT (BRITISH COLUMBIA)

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

1. Reporting Issuer:

Las Vegas From Home.com Entertainment Inc. (the "Company")  
P.O. Box 10332, Pacific Centre  
#1650-609 Granville Street  
Vancouver, BC V7Y 1G5

2. Date of Material Change:

March 23, 2001

3. News Release:

News release was disseminated via Vancouver Stockwatch and Market News Publishing.

4. Summary of Material Change:

On March 23, 2001, the Company granted a total of 175,000 incentive share purchase options to one director and to one employee, all at \$0.15 per share. These options are subject to a hold period expiring July 23, 2001. The Company received CDN X approval in respect to these options on March 27, 2001.

5. Full Description of Material Change:

See above #4.

6. Senior Officer:

Bedo H. Kalpakian, the Chairman of the Company, is knowledgeable about the material change and this report, and may be contacted at (604) 681-0204 for further information.

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7. Statement of Senior Officer:

The foregoing accurately discloses the material change referred to herein.

DATED at Vancouver, British Columbia this 29<sup>th</sup> day of March, 2001.

LAS VEGAS FROM HOME.COM  
ENTERTAINMENT INC.

***"Bedo H. Kalpakian"***

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Chairman and Director

c.c.: Canadian Venture Exchange  
Attention: Listings

Alberta Securities Commission  
Attention: Continuous Disclosure

Anfield Sujir Kennedy & Durno  
Attention: Michael Kennedy