

**BC FORM 53-901F  
(Previously 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 10147  
#1460-701 West Georgia Street  
Vancouver, BC V7Y 1C6

2. Date of Material Change:

September 23, 2003

3. News Release:

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

4. Summary of Material Change:

Las Vegas From Home.com Entertainment Inc. (the "Company" or "Las Vegas") wishes to announce a non-brokered Private Placement Financing for 3,000,000 common shares in the capital of the Company at Canadian \$0.15 per common share, for total proceeds of Canadian \$450,000. The Company will expend the proceeds from this non-brokered Private Placement Financing towards software development and any unspent amount shall be used as general working capital. This transaction is subject to the approval of the TSX Venture Exchange.

Las Vegas President and C.E.O., Mr. Jacob Kalpakian states; "Going forward, the Company's main focus will now be to license its software to various third parties and, in this respect, negotiations have already commenced. The Company will also be rolling out very shortly new software products that will further emphasize the Company's innovative multi-player platform." Mr. Kalpakian adds; "These new games have added a great deal of interest from prospective licensees as these new products, while recognized in the gaming community, will be the first available games of their type offered for play on the internet."

5. Full Description of Material Change:

See attached Schedule "A"

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.

7. Statement of Senior Officer:

The foregoing accurately discloses the material change referred to herein.

DATED at Vancouver, British Columbia this 23<sup>rd</sup> day of September, 2003.

LAS VEGAS FROM HOME.COM  
ENTERTAINMENT INC.

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

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Chairman

c.c.: TSX Venture Exchange  
Attention: Listings

Alberta Securities Commission  
Attention: Continuous Disclosure

Anfield Sujir Kennedy & Durno  
Attention: Michael Kennedy

U.S. Securities & Exchange Commission

SCHEDULE "A"  
**NEWS RELEASE**

**September 23, 2003**

**Symbols: LVH.TSX Venture Exchange  
LVFHF.OTC Bulletin Board  
LVH.Berlin Stock Exchange**

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**ABOUT THE COMPANY:**

Las Vegas is a publicly traded company and through its wholly owned Antigua subsidiary, Action Poker Gaming Inc. ("Action Poker") provides innovative Internet Software designed for the online gaming industry. Action Poker is fully licensed by the Kahnawake Mohawk Reserve near Montreal, Canada and has several licensees including Montana Overseas, the master licensing agent for Real Time Gaming.com, Atlantis World Poker.com, Viet-Casino.com, Private 1 Casino.com and Platinum Gaming Club.com in addition to its main operating website, [www.tigergaming.com](http://www.tigergaming.com) Las Vegas specializes in creating multi-player interactive poker games featuring traditional games such as Texas Hold'em and Asian themed games such as Chinese Poker and Big 2. The Company also became the first in the industry to recently introduce an online version of the popular California card room game Panguingue or Pan.

Statements in this news release which are not historical are forward-looking statements made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Investors are cautioned that all forward-looking statements involve risks and uncertainties, including without limitation risks associated with the Company's financial condition and prospects, legal risks associated with Internet gaming and risks of governmental legislation and regulation, risks associated with market acceptance and technological changes, risks associated with dependence on licensees and key licensees, risks relating to international operations, risks associated with competition, risks associated with changing customer preferences and other risks detailed in the Company's filings with securities regulatory authorities. These risks may cause results to differ materially from those projected in the forward-looking statements.

FOR MORE INFORMATION ON THE COMPANY, PLEASE CONTACT US AT (604) 681-0204, OR [info@lvfh.com](mailto:info@lvfh.com) OR VISIT OUR WEBSITE AT [www.lvfh.com](http://www.lvfh.com)

On behalf of the Board of  
Las Vegas From Home.com Entertainment Inc.

*“Jake Kalpakian”*

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Jake Kalpakian,  
President

**LAS VEGAS FROM HOME.COM ENTERTAINMENT INC.**  
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