

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")
6th Floor,
1199 West Hastings Street
Vancouver, BC V6E 3T5

2. Date of Material Change:

January 19, 2004

3. News Release:

News release was disseminated via Canada News Wire

4. Summary of Material Change:

Las Vegas From Home.com Entertainment Inc. (the "Company" or "LVFH") through its wholly owned Antiguan Subsidiary, Action Poker Gaming Inc., is pleased to announce the addition of two new separate licensees, whose sites can be viewed at www.alumnipoker.com and www.parthenonpoker.com

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 19th day of January, 2004.

LAS VEGAS FROM HOME.COM
ENTERTAINMENT INC.

"Bedo H. Kalpakian"

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

January 19, 2004

LVH.TSX Venture Exchange
LVFHF.OTC Bulletin Board
LVH.Berlin Stock Exchange

Las Vegas From Home.com Entertainment Inc. (the "Company" or "LVFH") through its wholly owned Antiguan Subsidiary, Action Poker Gaming Inc., is pleased to announce the addition of two new separate licensees, whose sites can be viewed at www.alumnipoker.com and www.parthenonpoker.com

In addition, the Company expects to launch several more licensees before the end of the first quarter. In this group, the Company will also be launching its first Non-Poker themed licensee who will be focusing its efforts on the Company's non traditional games.

Jake Kalpakian, President and C.E.O. states, "The fact that we are now branching out with our software and broadening our licensee base is a positive first step in building a much more diverse overall product that should not only increase our current business but also attract new licensees."

Mr. Kalpakian adds, "The Company has spent the last little while concentrating on optimizing its infrastructure in order to facilitate the increased business it expects over time. With this process well underway, the Company will soon turn its attention to marketing its product and growing its business."

LVFH is a gaming software developer and operator that licenses its software to 3rd parties.

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

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

"Jake Kalpakian"

Jake Kalpakian,
President

LAS VEGAS FROM HOME.COM ENTERTAINMENT INC.

6th Floor, 1199 West Hastings Street

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Website: www.lvfh.com email: info@lvfh.com

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.