

Form 51-102F3
Material Change Report

1. Name and Address of Company

Las Vegas From Home.com Entertainment Inc.
#600 – 1199 West Hastings Street
Vancouver, B.C. V6E 3T5

2. Date of Material Change

May 13, 2004.

3. News Release

News release was issued on May 13, 2004 and disseminated via Canada News Wire pursuant to section 7.1 of National Instrument 51-102.

4. Summary of Material Change

Vancouver, British Columbia - Las Vegas from Home.com Entertainment Inc., (“LVFH”) announced today that Jim Feist has chosen LVFH as the vendor of poker software powering his play-for-fun poker site, which may be viewed at www.JimFeistPoker.com

5. Full Description of Material Change

Vancouver, British Columbia - Las Vegas from Home.com Entertainment Inc., (“LVFH”) announced today that Jim Feist has chosen LVFH as the vendor of poker software powering his play-for-fun poker site, which may be viewed at www.JimFeistPoker.com

The poker software will be hosted by an LVFH subsidiary, Action Poker Gaming Inc. and will feature Texas Hold'em Poker. A combination of ring games, play tournaments, and cash award tournaments will be available.

Feist, who is a leading handicapper in the United States, principal panelist on USA Network's PROLINE, and a Gaming Today columnist wants to introduce players to the experience of Texas Hold'em. “With the skyrocketing rise in popularity of Texas Hold'em, I wanted to provide a free no-risk place for people to experience the thrill of no-limit hold'em poker games, especially the thrill of competing in tournaments, like those seen on television,” said Feist. “This initiative to offer a free play site will encourage new players to try the game while both novice and experienced players will be drawn to the tournaments.”

“Jim is well known in the Sports Handicapping Industry and a large percentage of sports enthusiasts have an interest in on-line poker,” said Jake Kalpakian, CEO of LVFH. “Jim is

connecting that interest by making his site publicly available, which allows them to learn in a trusted environment.”

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

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

Not Applicable

7. Omitted Information

No information has been omitted.

8. Executive Officer

Mr. Jacob H. Kalpakian, President, of the Company, is knowledgeable about the material change contained herein and may be reached at (604) 681-0204.

9. Date of Report

This report is dated the 13th day of May, 2004.
