FORM 51-102F3
Material Change Report

Item 1. **Name and Address of Company**

Transac Enterprise Corp.
340 – 6165 Highway #17
Delta, B.C.
V4K 5B8

Item 2. **Date of Material Change**

June 28, 2006

Item 3. **News Release**

A news release dated June 28, 2006, concerning the material change was forwarded to Canada Stockwatch and Market News for dissemination and was SEDAR filed with the British Columbia and Alberta Securities Commissions and the TSX Venture Exchange.

Item 4. **Summary of Material Change**

The Company has provided an update with respect to its acquisition of Washington Gaming Inc. ("WGI") originally announced May 1, 2006.

Item 5. **Full Description of Material Change**

The Company has provided an update with respect to its acquisition of WGI originally announced May 1, 2006.

Agreement has now been reached with the owners of 100% of the issued shares of WGI, such that the Company will acquire 100% of WGI in exchange for 78,000,000 common shares of the Company. Agreements ranging in date from April 27 to June 19, 2006, have now been entered into with a total of 16 WGI shareholders. The principal WGI vendors are Grand Casino Equipment & Management Ltd., a private company wholly owned by Leonard Libin of Vancouver, B.C., as to 45.32%, Daniel Sutherland of Delta, B.C., the President of the Company, as to 28.61%, Tim Iszley of Seattle, Washington, as to 11.91%, Norman Osatuik of Vancouver B.C., as to 7.55%, and Cory Coyle of Bellevue, Washington, as to 2.01%. The remaining 4.6% of the WGI shares are being acquired from 11 minority shareholders, all of who are Washington state residents. As a result of WGI's acquisition of certain of its own shares since the date of the last announcement, Daniel Sutherland will now sell 28.61% of the issued and outstanding WGI shares, in exchange for 22,314,690 shares of the Company. All of the other vendors of WGI shares are at arm's length to the Company.

The Valuation referred to in the May 1, 2006 news release was a valuation requested by and prepared for WGI. The Company has since determined that it would be prudent for the Company to commission its own, independent verification of value and accordingly has retained Evans & Evans of Vancouver, B.C. to prepare a Valuation and Fairness Opinion in connection with the proposed transaction. That report is currently being prepared and is expected to be available shortly.

By letter agreement (the "Sponsorship Agreement") dated May 30, 2006, the Company retained CIBC World Markets Inc. ("CIBC") as its sponsor in connection with the transaction. Pursuant to the Sponsorship Agreement, CIBC will be compensated for providing its services thereunder by a combination of fees and share purchase warrants.

It is currently expected that the following persons will be the Principals of the Resulting Issuer and WGI following completion of the transaction:

Norman Osatuik – President & Director of the Resulting Issuer; Vice-President & Director of WGI. Mr. Osatuik is currently the Vice-President and a director of WGI and a director of all of its operating subsidiaries. Mr. Osatuik has acted as a gaming industry consultant since 2001, and was previously the President of Canada Payphone Corp. and the General Manager of Great Canadian Casinos Inc., the operating subsidiary of Great Canadian Gaming Corp.

Daniel Sutherland – CEO & Director of the Resulting Issuer; Director of WGI. Mr. Sutherland is currently the President, CEO and a director of the Company. He has previously served as a business development consultant to and the President of Great Canadian Gaming Corp. Mr. Sutherland is also interim President of Creation Casinos Inc.

Leonard Libin – Director of the Resulting Issuer; Director of WGI. Mr. Libin owns Grand Casino Equipment & Management Ltd. which owns a 45% interest in WGI and a 50% interest in the Edgewater Casino, Vancouver, B.C.

Thomas Bell – Director of the Resulting Issuer. Mr. Bell is currently a director of the Company and Executive Director Corporate Development of Great Canadian Gaming Corp. Mr. Bell is also Chairman of the Board of Creation Casinos Inc.

Cory Coyle – CFO of the Resulting Issuer and President & Director of WGI. Mr. Coyle is currently the President of WGI. Mr. Coyle has previously served in key management positions, including CFO, with other private companies. He has also served as a senior accountant with PriceWaterhouseCoopers.

Daniel Sutherland, Jeff Kerluke and Evaggelos Paravalos will continue as directors/officers of 914906 Alberta Ltd., an operating subsidiary of the Company in the ATM business.

The Company continues to work with its professional advisors to prepare the necessary documentation for formal filing with the TSX Venture Exchange. It is the Company's intention to maintain the current trading halt.

Completion of the transaction is subject to a number of conditions, including but not limited to, Exchange acceptance and disinterested shareholder approval. The transaction cannot close until the required shareholder approval is obtained. There can be no assurance that the transaction will be completed as proposed or at all.

Item 6. **Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102**

N/A

Item 7. **Omitted Information**

N/A

Item 8. **Executive Officer**

The following executive officer of the Company is knowledgeable about this report and the material change disclosed herein:

Daniel Sutherland
President & CEO
Tel: (604) 940-0995

Item 9. **Date of Report**

June 29, 2006