

**FORM 27  
SECURITIES ACT**

**MATERIAL CHANGE REPORT UNDER SECTION 118  
OF THE SECURITIES ACT**

**ITEM 1                    Reporting Issuer:**

WHATS-ONLINE.COM INC.  
2929 West 43rd Avenue  
Vancouver, B.C.  
V6N 3J2

**ITEM 2                    Date of Material Changes:**

September 9, 1999.

**ITEM 3                    Filing of Material Change Report with The Alberta Stock Exchange:**

News Release dated September 9, 1999, was transmitted by Canada Stockwatch on September, 1999 and a Material Change Report will be filed with the ASE on September 14, 1999, by SEDAR.

**ITEM 4 & 5              Summary and Full Description of Material Changes:**

See attached News Release dated September 9, 1999.

**ITEM 6                    Reliance on Section 118(2) of the Securities Act:**

Section 118(2) is not being relied upon.

**ITEM 7                    Senior Officers:**

Mr. David Clark-Wilson, President  
Telephone: (604) 269-9622.

**ITEM 8                    Statement of Senior Officer:**

The foregoing accurately discloses the Material Changes referred to herein.

Dated this 14<sup>th</sup> day of September, 1999.

"David Clark-Wilson" (signed)  
DAVID CLARK-WILSON  
President

(ASE:WHO)

for immediate  
release

## WHATS-ONLINE.COM DISCLOSES Y2K IMPLICATIONS

Whats-Online.com  
Inc.  
2929 West 43 Ave.  
Vancouver BC  
Canada V6N 3J2  
www.whats-online.co

For further  
information :  
David Clark-Wilson  
President  
604.269.9622  
dcw@whats-online.co

Media contact:

**Thursday, September 9, 1999 (Vancouver, BC): Pursuant to the requirements of the Alberta Stock Exchange (ASE), Whats-Online.Com Inc. (ASE:WHO) (the "Corporation") is required to disclose any implication to the YEAR – 2000 issue.**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000.

The Corporation has finished its review of the Corporation's information systems for year 2000 compliance. The Corporation's computers have been tested for compliance and no direct material implications are anticipated.

Communicopia Internet Inc., providers of hardware and software for the Corporation's web site reports that it has initiated a comprehensive Year 2000 Program with a structured approach to addressing Y2K resolution across all of its technical infrastructure. To date, their research and testing has indicated that the software and hardware infrastructure that Communicopia manages and maintains is fully Y2K compliant.

If the Year 2000 Issue is not addressed by the Corporation and its major customers, suppliers and other third party business associates such as BC Tel or BC Hydro, the impact on the Corporation's operations and financial reporting may range from minor errors to significant systems failure which could affect the Corporation's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Corporation, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

ON BEHALF OF THE BOARD OF DIRECTORS  
OF WHATS-ONLINE.COM INC.

David Clark-Wilson  
President

By: "David Clark-Wilson" (signed)  
David Clark-Wilson  
President

*The Alberta  
Stock Exchange  
has not  
reviewed and  
does not accept  
responsibility  
for the  
adequacy or*