MATERIAL CHANGE REPORT

Item 1. – Reporting Issuer:

ECommm Systems Corporation
999 18th Street, Suite 210
Denver, CO 80202

Item 2. – Date of Material Change:

January 26, 2001

Item 3. – Press Release:

A press release regarding the material change was issued in Denver, Colorado on January 26, 2001.

Item 4. – Summary of Material Change:

EComm Systems Corporation (the “Company”) announced that it has entered into a letter of intent to sell the assets and business of the Company to management and certain other shareholders.

Item 5. – Full Description of Material Change:

The Company announced that it has received an offer from management and certain other shareholders (“NEWCO”) to purchase the assets and business of the Company. The offer was reviewed by independent directors, who retained a consultant to assist with their evaluation. After consideration and negotiation of the offer, and in light of market conditions and the performance of the Company to date, the independent directors concluded it was in the interests of all shareholders to accept the offer and therefore have authorized the Company to enter into a Letter of Intent with NEWCO dated January 23, 2001. The principal terms of the Letter of Intent are:

1) On signing a definitive agreement and prior to closing, the Company will advance funds to maintain the operations of NEWCO (controlled by existing management) secured by promissory note. In the event the transaction does not close, net remaining cash will be repaid by NEWCO to the Company.

2) On closing, NEWCO will receive (i) all interest in the Company's operating subsidiaries COMMkitchen.com LLC and COMMcleaning.com Inc., (ii) all current, fixed and other assets, (iii) all intellectual property, license rights and other contractual agreements, and (iv) cash in the Company in excess of $3,600,000 (estimated at $1,100,000 as of January 31, 2001).

3) On closing, NEWCO will pay for the assets as follows:

(i) by causing certain shareholders to cancel a minimum of 18,600,000 shares and a maximum of 20,000,000 shares of common stock in the Company and causing certain stock options to be cancelled (if only 18,600,000 shares are cancelled, the Company will receive an additional promissory note in the amount of $280,000 or an increased interest in NEWCO);

(ii) issue a promissory note in the amount of $400,000 bearing interest at 7½% from the date of issuance and payable in 12 equal installments from months 7 to 18 after issue;

(iii) issue the Company convertible preferred shares in the amount of $5,000,000 bearing the following terms: (a) an interest rate of 5½% with interest to accrue for 18 months and then be paid with subsequent interest payments made quarterly, (b) convertible, at the holder's election, into a 12% interest in NEWCO, (c) certain liquidation preference and anti-dilution rights;

(iv) assume all outstanding liabilities and accounts payable of the Company and its subsidiaries except for payables of approximately $50,000; and

(v) cause William A. Zemlak, Kevin Mindenhall and KC Schwarz to resign as officers and directors of the Company on closing.

The Letter of Intent is subject to a number of closing conditions, including (i) signing a definitive agreement, (ii) the negotiation of the transfer of technology licenses from Broadvision, Selectica and Great Plains from the Company to NEWCO, (iii) Exchange, regulatory and legal approvals, (iv) approval by a majority of the disinterested shareholders, (v) mutual releases for all parties and (vi) cancellation of 18.6 million shares by those EComm shareholders making this offer. Rand Edgar Capital Corp., Circle T Partners LP and their affiliated shareholdings intend to vote in favor of the transaction. It is the intent of the parties to close the transaction at the earliest possible date.

If the sale closes as planned, the Company will have approximately $3,600,000 U.S. cash, a $400,000 U.S. note fully repayable within 18 months and convertible preferred shares with a book value of $5,000,000. The Company will seek other business opportunities.

Item 6. – Reliance on Section 118(2) of the *Securities Act* (Alberta) and Section 85(2) of the *Securities Act* (Alberta):

Not applicable.

Item 7. – Omitted Information:

Not applicable.

Item 8. – Senior Officers:

Douglas Tobler
Chief Financial Officer
Telephone: 303-302-7203

Item 9. – Statement of Senior Officer:

The foregoing accurately discloses the material change referred to herein.

Dated at Denver, Colorado this 26th day of January, 2001.

"Douglas L. Tobler"
Douglas Tobler
Chief Financial Officer
EComm Systems Corporation