

FORM 27
SECURITIES ACT
MATERIAL CHANGE REPORT UNDER SECTION 146(1)
OF THE SECURITIES ACT (ALBERTA)
AND SECTION 75(2) OF THE SECURITIES ACT (ONTARIO)

ITEM 1. REPORTING ISSUER

Westview Commercial Inc.
6012 – 85 Avenue
Edmonton, Alberta
T6B 0J5

ITEM 2. DATE OF MATERIAL CHANGE

January 23, 2003

ITEM 3. NEWS RELEASE

A news release was disseminated through the services of Canada Stock Watch on January 23, 2003

ITEM 4. SUMMARY OF MATERIAL CHANGE

Westview Commercial Inc. (the “Corporation”) has completed a 1-for-10 consolidation of its outstanding shares and changed its name to Westview Commercial Inc.

ITEM 5. COMPLETE DESCRIPTION OF MATERIAL CHANGE

The TSX Venture Exchange has advised the Corporation that its shares were to begin trading effective January 24, 2003 under the Corporation’s new name and on a consolidated basis. The Corporation has consolidated its outstanding Class “A” Common Shares into Common Shares on the basis of One new Common Share being issued for each Ten outstanding Class “A” Common Shares. In conjunction with this share consolidation the Corporation change its name from Westview Life Care Centres Inc. to Westview Commercial Inc. Prior to the consolidation the Corporation had 18,659,350 Class “A” Common Shares outstanding. Following the share consolidation it now has 1,865,935 Common Shares outstanding.

ITEM 6. RELIANCE ON SECTION 146(2) OF THE SECURITIES ACT (ALBERTA) AND SECTION 75(2) OF THE SECURITIES ACT (ONTARIO)

Not applicable

ITEM 7. OMITTED INFORMATION

Not applicable.

ITEM 8. SENIOR OFFICER

Randy Clifford, a senior officer of the Corporation, is knowledgeable about this material change and may be contacted respecting this material change at (780) 466-6006.

ITEM 9. STATEMENT OF SENIOR OFFICER

The foregoing accurately discloses the material change referred to herein.

DATED at the City of Edmonton, in the Province of Alberta, this 3rd day of February, 2003.

WESTVIEW COMMERCIAL INC.

Per: (Signed) "Randy Clifford"
 RANDY CLIFFORD