MATERIAL CHANGE REPORT UNDER
Section 146(1) of the *Securities Act* (Alberta) and
Section 85(1) of the *Securities Act* (British Columbia).

ITEM 1 Reporting Issuer:

The reporting issuer is Westview Commercial Inc. (the “Company”), whose principal office is located at 6012 – 85 Avenue, Edmonton, Alberta, T5B 0J5.

ITEM 2 Date of Material Change:

The date of the material change was October 20, 2006.

ITEM 3 News Release:

A press release was disseminated through the services of Canada Stock Watch on October 20, 2006. A copy of the Company’s press release is attached.

ITEM 4 Summary of Material Change:

840,850 escrowed common shares of Westview were cancelled under the terms of a performance escrow agreement.

ITEM 5 Full Description of Material Change:

A total of 840,850 (post-consolidated) common shares of the Company were deposited in escrow pursuant to a performance escrow agreement dated November 4, 1997, which provided for those shares to be held in escrow until substantial performance of work was completed on a real estate project then owned by the Company. That work was not completed, and the shares were never released from escrow. The performance escrow agreement provides that any shares remaining in escrow after the fifth aniversary of the agreement are to be cancelled. As a result, the Company has now completed the cancellation of the escrowed shares. The Company now has 1,955,085 common shares issued and outstanding as a result of this cancellation.

ITEM 6 Reliance on Section 146(2) of the Securities Act:

N/A

ITEM 7 Omitted Information:

No significant information has been omitted.

ITEM 8 Senior Officers:

Randy Clifford, President of the Company may be contacted by the Commission for further information. Phone (780) 466-6006.

ITEM 9 Statement of Senior Officer:

The foregoing accurately discloses the material change referred to in this report.

Dated at Edmonton, Alberta this 20th day of October 2006.

Westview Commercial Inc.

Per: "Randy Clifford"
Randy Clifford
President

IT IS AN OFFENCE UNDER THE *SECURITIES ACT* AND THE *ALBERTA SECURITIES COMMISSION RULES* FOR A PERSON OR COMPANY TO MAKE A STATEMENT IN A DOCUMENT REQUIRED TO BE FILED OR FURNISHED UNDER THE ACT OR THE RULES THAT, AT THE TIME AND IN LIGHT OF THE CIRCUMSTANCES UNDER WHICH IT IS MADE, IS A MISREPRESENTATION.

ANY FEE PAYABLE TO THE ALBERTA SECURITIES COMMISSION UNDER THE *SECURITIES ACT*, *THE SECURITIES REGULATION* AND THE *ALBERTA SECURITIES COMMISSION RULES* SHALL BE PAID TO THE ALBERTA SECURITIES COMMISSION IN ACCORDANCE WITH THE REQUIREMENTS OF THE FEE SCHEDULE TO THE SECURITIES REGULATION. ANY FAILURE TO ACCOMPANY A FORM OR APPLICATION WITH THE PRESCRIBED FEE SHALL RESULT IN THE RETURN OF THAT FORM OR APPLICATION.

PRESS RELEASE

Westview Commercial Inc. Cancels Escrow Shares

WVI.H-NEX **OCTOBER 20, 2006**

WESTVIEW COMMERCIAL INC.
(the "Company")
6012 – 85 Avenue
Edmonton, Alberta
T6B 0J5

A total of 840,850 (post-consolidated) common shares of the Company were deposited in escrow pursuant to a performance escrow agreement dated November 4, 1997, which provided for those shares to be held in escrow until substantial performance of work was completed on a real estate project then owned by the Company. That work was not completed, and the shares were never released from escrow. The performance escrow agreement provides that any shares remaining in escrow after the fifth aniversary of the agreement are to be cancelled. As a result, the Company has now completed the cancellation of the escrowed shares. The Company now has 1,955,085 common shares issued and outstanding as a result of this cancellation.

On Behalf of the Board

"Randy Clifford"
Randy Clifford
President and Director

For further information please contact:
Randy Clifford, President
Phone: (780) 466 – 6006
Fax: (780) 440 – 1377