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 November 27, 2006.

ITEM 3 News Release:

A press release was disseminated through the services of Canada Stock Watch on November 27, 2006. A copy of the Company's press release is attached.

ITEM 4 Summary of Material Change:

Westview has completed a private placement of 1,070,000 common shares at a price of $0.05 per share.

ITEM 5 Full Description of Material Change:

The Company closed its private placement on November 27, 2006 for net proceeds of $253,500. The private placement consists of 5,070,000 common shares at a price of $0.05 per share. 820,000 shares of the placement were subscribed for by directors of the Company. As a result of this placement the Company's president, Randy Clifford, will beneficially own and control more than 10% of the outstanding shares of the Company and will be filing an early warning report.

The proceeds of this placement will be used for working capital and for the costs of investigating business opportunities.

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 27th day of November, 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. Completes Private Placement

WVI.H-NEX **November 27, 2006**

WESTVIEW COMMERCIAL INC.

(the "Company")
6012 – 85 Avenue
Edmonton, Alberta
T6B 0J5

PH:(780) 466-6006 FAX:(780) 440-1377

The Company reports that it has closed its private placement for net proceeds of $253,500. The private placement consists of 5,070,000 common shares at a price of $0.05 per share. The proceeds from the private placement will be used for the expenses incurred for this issue, costs to investigate business opportunities and working capital for ongoing costs to maintain the Company's listing in good standing. 820,000 shares of the placement were subscribed for by directors of the Company. As a result of this placement the Company's president, Randy Clifford, will beneficially own and control more than 10% of the outstanding shares of the Company and will be filing an early warning report.

All securities issued pursuant to the private placement are subject to a 4 month hold period expiring March 27, 2007.

THE NEX EXCHANGE HAS NEITHER APPROVED NOR DISSAPPROVED OF THE INFORMATION CONTAINED HEREIN.

On Behalf of the Board

"Randy Clifford" (signed)

Randy Clifford
President and Director

For further information please contact:
Randy Clifford, President
(780) 466-6006