FORM 27

MATERIAL CHANGE REPORT

1. Reporting Issuer:

LW Resources Ltd.
Suite 1008
409 Granville Street
Vancouver, British Columbia
V6C 1T2

Telephone:(604) 318-7218
Facsimile: (604) 684-8378

(hereinafter referred to as "LW Resources" or the "Corporation")

2. Date of Material Change:

March 15, 2000

3. News Release:

A press release setting forth certain information relating to the material change described herein was issued, at Vancouver, on November 25, 1999.

4. Summary of Material Change:

LW Resources, a junior capital pool corporation, has signed a purchase and sale agreement with Bancorp Financial Services Inc. ("Bancorp"), for the purchase of all issued an outstanding shares of Bancorp for an aggregate purchase price of $1.2 million.

5. Full Description of Material Change:

On March 15, 2000, the Corporation and Bancorp entered in to a share purchase (the "Purchase Agreement") with respect to the purchase by LW Resources of all of the issued and outstanding shares of Bancorp for an aggregate purchase price of $1.2 million. The purchase price shall be paid through the issuance of an aggregate of 6,000,000 Common Shares (the "LW Shares) at an ascribed price of $0.20 per share.

Concurrent with the purchase and sale of the purchased shares, the Vendors have agreed to purchase all of the Founders' shares issued and outstanding, pro rata to the Vendors' shareholdings in Bancorp, for an aggregate consideration of $55,000, representing a selling price of $0.05 per Common Share. Such purchase is subject to all required regulatory approvals.

The Vendor has also agreed to purchase the remaining Founders' shares, pro rata to the Vendors' shareholdings in Bancorp, for an aggregate consideration of $85.000.05 representing a selling price of $0.05 per Common Share. 50% of such Shares shall be transferred to the Vendors on the date that is 180 days from the Closing Date and the

remaining 50% shall be transferred to the Vendors on the date that is one year from the Closing Date. Such purchase is also subject to all required regulatory approvals

The Effective Date of the acquisition of Bancorp is December 15, 1999. Closing of the transaction is expected to be April 19, 2000. The acquisition contemplated by the Purchase Agreement will constitute the Corporation's "Major Transaction" in accordance with the policies of the Alberta Securities Commission and The Canadian Venture Exchange. The acquisition is an arm's length transaction.

6. Reliance on Section 118(2) of the *Securities Act* (Alberta)

N/A

7. Omitted Information:

N/A

8. Senior Officers:

For further information concerning the material change described herein, please contact the following:

Name	Business Telephone Number
Mr. Richard Lavalle President L W Resources Ltd..	(604) 684-8336

9. Statement of Senior Officer:

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

Dated at the City of Vancouver, in the Province of Alberta, this 17th day of March, 2000.

L W RESOURCES LTD.

Per: _____

(signed) Mr. Richard Lavalle
President