

FORM 27

**MATERIAL CHANGE REPORT UNDER
SECTION 118(1) OF THE SECURITIES ACT (ALBERTA),
SECTION 85(1) OF THE SECURITIES ACT (BRITISH COLUMBIA)
AND SECTION 75(2) OF THE SECURITIES ACT (ONTARIO)**

ITEM 1 Reporting Issuer:

How to Web TV Inc.
550 Queen St. East, Suite 330
Toronto, ON M5A 1V2

ITEM 2 Date of Material Change:

November 27, 2003

ITEM 3 News Release:

A news release reporting the material change was issued in Toronto, Ontario, on December 2, 2003 through CCN Matthews.

ITEM 4 Summary of Material Change:

See item 5

ITEM 5 Full Description of Material Change

The Corporation appointed Mr. Kees Van Winters as a director of the Corporation effective November 27, 2003 and announced the resignation of Juris Silkans as a director of the Corporation.

ITEM 6 Reliance on Section 118(2) of the Securities Act (Alberta), Section 85(2) of the Securities Act (British Columbia) or Section 75(3) of the Securities Act (Ontario):

Not Applicable

ITEM 7 Omitted Information:

No significant facts remain confidential and no information has been omitted in this report.

ITEM 8 Senior Officers:

The name, address and business contact numbers of a senior officer of How to Web TV Inc. who is knowledgeable about the material change is as follows:

Bala Iyer
Chief Financial Officer
How to Web TV Inc.
550 Queen St. East, Suite 320
Toronto, ON

Canada M5A 1V2
Telephone: (416) 362-2168
Fax: (416) 365-2179
www.howtowebtv.com

ITEM 9 Statement of Senior Officer:

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

DATED at Toronto, Ontario, this December 16, 2003.

HOW TO WEB TV INC.

Per:

Bala Iyer, Chief Financial Officer

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