

**MATERIAL CHANGE REPORT UNDER
SECTION 75(2) OF THE *SECURITIES ACT* (ONTARIO)**

1. Reporting Issuer

Isee3d Inc. (“Isee3d” or the “Company”)
759, Square Victoria, Suite 200
Montreal, Quebec
H2Y 2J7

2. Date of Material Change

May 10, 2002

3. Press Releases

Isee3d issued a press release announcing the material change on May 10, 2002.

4. Summary of Material Change

See Item 5 below.

5. Full Description of Material Change

The Company announced that its wholly owned subsidiary, InstantLive Communications Inc. has signed a co-branding, preferred supplier and strategic partnership agreement with BellZinc Corporation, owner and operator of Bellzinc.ca for the promotion and distribution, on-line, of its Get Connected! Products.

6. Reliance on Section 75(3) of the Act:

This report is not being filed on a confidential basis.

7. Omitted Information

No information has been omitted from the material change report.

8. **Senior Officers**

Morden C. Lazarus
Chief Executive Officer
ISEE3D Inc.
Telephone: (514) 908-2233

9. **Statement of Senior Officer**

The foregoing accurately discloses the material change referred to herein.

DATED at Montreal this 14th day of May, 2002.

ISEE3D INC.

By: “Morden C. Lazarus”
Morden C. Lazarus
Chief Executive Officer