

**Form 51-102F3**  
***Material Change Report***

**Item 1.      Name and Address of Company**

ISee3D Inc. (the "Issuer")  
550 Beaumont, Suite 502,  
Montreal, Quebec, H3N 1V1

**Item 2.      Date of Material Change**

October 6, 2009

**Item 3.      News Release**

The Issuer issued a news release through Marketwire on October 6, 2009. A copy of the news release was filed on SEDAR. A copy of the news release is attached to this report.

**Item 4.      Summary of Material Change**

The Issuer announced that its research and development collaborator, Battelle Memorial Institute of Columbus, Ohio, has successfully assembled the components for the first high definition (HD) single lens, single 3D camera prototype and verified the camera's capability of capturing 3D video and still images.

**Item 5.      Full Description of Material Change**

The Issuer announced that its research and development collaborator, Battelle, has successfully assembled the components for the first high definition (HD) single lens, single 3D camera prototype and verified the camera's capability of capturing 3D video and still images. The Issuer will visit Battelle in the coming week for an on-site demonstration and to take possession of the first of the two 3D camera prototypes.

The single lens prototypes, developed with engineering assistance from Battelle, represent a significant advancement in 3D HD capture technology providing the consumer with ease of use identical to 2D lenses. ISee3D's single 3D lens is capable of capturing large format, high-definition images with the ease of use and accurately matched left, and right images, over the full lens range of zoom, and focus but, more importantly, by employing the new solid state optical switch, the lens should meet with the size and cost requirements for broad adoption by consumer electronic manufacturers.

**Item 6.      Reliance on Section 7.1(2) or (3) of National Instrument 51-102**

This report is not being filed on a confidential basis.

**Item 7.      Omitted Information**

Not applicable.

**Item 8.        Executive Officer**

The following executive officer of the Issuer is knowledgeable about the material change and this report and may be contacted for further information:

Dwight Romanica, President and CEO of the Issuer  
Phone: (514) 798-1281  
Fax: (604) 669-3877

**Item 9.        Date of Report**

October 6, 2009

"Dwight Romanica"  
Dwight Romanica  
CEO

**ISee3D Inc.**  
550 Beaumont, Suite 502  
Montreal, Quebec, H3N 1V1  
Telephone: 514-798-1281

### **ISee3D Announces Completion of High Definition Single Lens, Single 3D Camera Prototype**

**Montreal, QC, Canada – October 6, 2009 – Isee3D Inc. ("Isee3D") (TSX-V: ICT)** is pleased to announce that its research and development collaborator, Battelle, has successfully assembled the components for the first high definition (HD) single lens, single 3D camera prototype and verified the camera's capability of capturing 3D video and still images. ISee3D will visit Battelle in the coming week for an on-site demonstration and to take possession of the first of two 3D camera prototypes.

"The initial images and video we have viewed from the single lens 3D camera prototype have exceeded our expectations," commented Dwight Romanica CEO and President of Isee3D. "Shortly we will be in possession of something truly innovative - the first operational, single lens, single camera 3D system capable of capturing large format, HD, digital video and still images. The combination of this prototype and its accompanying engineering specifications should allow us to formalize several partnering arrangements, validating the commercial interest in single lens 3D capture technology."

"It is very rewarding to see our technology move beyond its original surgical systems application and achieve this proof of concept milestone in consumer electronics," commented Tom Mitchell, ISee3D's Chief Technology Officer. "We look forward to continuing our excellent working relationship with Battelle, as we refine the technology and work with our licensing partners on their specific needs and engineering specifications."

The single lens prototypes, developed with engineering assistance from Battelle, represent a significant advancement in 3D HD capture technology providing the consumer with ease of use identical to 2D lenses. ISee3D's single 3D lens is capable of capturing large format, high-definition images with the ease of use and accurately matched left, and right images, over the full lens range of zoom, and focus but, more importantly, by employing the new solid state optical switch, the lens should meet with the size and cost requirements for broad adoption by consumer electronic manufacturers.



## **About ISee3D Inc.**

ISee3D Inc. (TSX-V: ICT) owns certain patented technology which provides for the capture of stereoscopic (3D) images through a single lens. The Company's technology has broad application in several markets including the home entertainment industry, consumer electronics, and imaging devices of all sorts including microscopes, endoscopes as well as more sophisticated medical imaging systems.

## **About Battelle**

Battelle is the world's largest non-profit independent research and development organization, providing innovative solutions to the world's most pressing needs through its four global businesses: Laboratory Management, National Security, Energy Technology, and Health and Life Sciences. It advances scientific discovery and application by conducting \$5.2 billion in global R&D annually through contract research, laboratory management and technology commercialization.

*Statements included in this announcement, including statements concerning our plans, intentions and expectations, which are not historical in nature are intended to be, and are hereby identified as, "forward-looking statements" for purposes of the safe harbor provided by Section 21E of the Securities Exchange Act of 1934, as amended by the Private Securities Litigation Reform Act of 1995. Forward-looking statements may be identified by words including "anticipates", "believes", "intends", "estimates", "expects" and similar expressions. The company cautions readers that forward-looking statements, including without limitation those relating to the company's future operations and business prospects, are subject to certain risks and uncertainties that could cause actual results to differ materially from those indicated in the forward-looking statements.*

For further information please contact:

Mr. Dwight Romanica,

ISee3D Inc.

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