

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1: Reporting Issuer

ICS Copper Systems Ltd.
202 Yale Court Plaza
2526 Yale Court Road
Abbotsford, BC V2S 8G9

Item 2: Date of Material Change

September 21st, 2010

Item 3: News Release

The Issuer issued a News Release dated September 23rd, 2010 which were disseminated via CNW Group

Item 4: Summary of Material Change

ICS SELLS EMEW PLANT & EQUIPMENT FOR USD 1.5M

Item 5: Full Description of Material Change

September 23 2010-Abbotsford, British Columbia, Canada – ICS Copper Systems Ltd. (ICX:TSX.V) is pleased to report that it has concluded the sale of its EMEW plant and other mining equipment for the sum of 1.5 M dollars to a Zambian company.

Under the terms of the agreement, the Zambian company has paid, and ICS has received, an initial tranche of USD 200,000. Additional monthly payments of USD 15,000 will be made until the commissioning of the plant at which time the balance owing will be paid over a period of 18 months.

Ownership of the plant will only pass to the Zambian company once full payment has been received.

Proceeds of the sale of the EMEW plant will be used to explore and advance ICS's recently acquired Excelsior Springs Gold property in Nevada. A NI 43-101 Technical Report on the Excelsior property is expected to be finalized within weeks.

Based on information contained in this report, ICS's Technical Committee, chaired by Larry Treadgold and assisted by geologists Dave Wolfe and Ken Brook, will finalize details of a mapping and sampling program to be undertaken in the fall of 2010, from which decisions will be taken regarding a spring 2011 drill program.

President and CEO Graham Chisholm comments, "With the sale of the unused EMEW plant and other mining equipment ICS will have a clean balance sheet with no debt and cash in the till and will focus on advancing its gold asset in Nevada."

- Item 6:** **Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**
N/A
- Item 7:** **Omitted Information**
None
- Item 8:** **Executive Officer**

Graham Chisholm
President & CEO
Tel: (604) 859-3007
- Item 9:** **Date of Report**

September 23rd , 2010