

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Arius3D Corp. (formerly Rebecca Capital Inc.)
1 St. Clair Avenue West, Suite 1108
Toronto, Ontario
M4V 1K6

Item 2 Date of Material Change

February 16, 2010

Item 3 News Release

Attached as Schedule "A" is a copy of the press release relating to the material change, which was disseminated on February 16, 2010 through Marketwire and subsequently filed on the System for Electronic Document Analysis and Retrieval.

Item 4 Summary of Material Change

On February 16, 2010, Rebecca Capital Inc. ("**Resulting Issuer**") announced that it had closed its previously announced planned acquisition of all of the securities of Arius3D Inc. ("**Arius3D**"). The Resulting Issuer has filed Articles of Amendment changing its name to "Arius3D Corp.". This acquisition constitutes Arius3D Corp.'s qualifying transaction pursuant to the policies of the TSX Venture Exchange Inc. (the "**Exchange**"). Upon the Exchange's issuance of its final exchange bulletin approving the qualifying transaction (the "**Final Exchange Bulletin**"), Arius3D Corp. will cease to be a CPC and its trading symbol on the Exchange will change to "LZR".

Item 5 Full Description of Material Change

For a full description of the material change, please see Schedule "A" attached hereto.

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

Not applicable.

Item 7 Omitted Information

None.

Item 8 Executive Officer

The following executive officer of the Issuer is knowledgeable about the material change and this report:

Jim McGlone
Arius3D Corp.
(905) 281-5223
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Item 9 Date of Report

February 23, 2010

Schedule "A"

ARIUS3D CORP. (formerly REBECCA CAPITAL INC.) CLOSES QUALIFYING TRANSACTION

Toronto, Ontario CANADA, February 16, 2010 – Rebecca Capital Inc. (TSXV: REB.P) (the "**Resulting Issuer**"), a capital pool company (a "**CPC**"), today announced that it has closed its previously announced planned acquisition of all of the securities of Arius3D Inc. ("**Arius3D**") and has filed Articles of Amendment changing its name to "Arius3D Corp.". This acquisition constitutes Arius3D Corp.'s qualifying transaction pursuant to the policies of the TSX Venture Exchange Inc. (the "**Exchange**"). Upon the Exchange's issuance of its final exchange bulletin approving the qualifying transaction (the "**Final Exchange Bulletin**"), Arius3D Corp. will cease to be a CPC and its trading symbol on the Exchange will change to "LZR".

Arius3D Corp. completed the acquisition of Arius3D, a company that creates imaging solutions allowing organizations to capture and share unique physical objects in 3D digital form, through the merger of a wholly-owned subsidiary of Arius3D Corp. with Arius3D and the issuance (and/or the reservation for issuance) by the Resulting Issuer of 101,845,712 common shares from treasury ("**RI Shares**"). The previous shareholders of Arius3D received 0.5582 of a RI Share in exchange for one share of common stock of Arius3D and for each Arius3D common share issuable upon the conversion of convertible securities of Arius3D, each holder thereof will receive one RI Share. The total deemed value of the transaction is \$19,524,114.

Arius3D Corp. also announced the closing of a concurrent debt private placement offering (the "**Offering**") with the issue of 8% unsecured convertible debentures (the "**Debentures**"), raising aggregate gross proceeds of \$2,880,050. The Debentures mature on December 31, 2014 and are convertible into RI Shares at the option of the holder prior to maturity at a price of \$0.18 per RI Share. One warrant was issued to each holder of Debentures for each RI Share that would have been issued had such holder's Debentures been fully converted in accordance with the terms thereof. Each such warrant entitles the holder thereof the purchase one RI Share at a price of \$0.30 per share and expiring on December 31, 2014.

Loewen, Ondaatje, McCutcheon Limited and Global Energy Horizon Corporation (collectively the "**Agents**") were paid a cash commission of \$201,604.00 and granted 1,120,019 warrants in connection with their services pursuant to the Offering. Each such warrant entitles the holder thereof to purchase one RI Share for a period of 2 years from the date of issuance at a price of \$0.18 per share. Global Energy Horizon Corporation was also granted 3,750,000 warrants in connection with other business advisory services provided, with each such warrant entitling the holder thereof to purchase one RI Share for a period of 5 years from the date of issuance at a price of \$0.18 per share.

The Resulting Issuer will use the net proceeds from the Offering primarily to further its business objectives, including creating a significant number of 3D colour images for distribution by a commercial Arius3D Image Library, establishing an international network of service bureaus offering customers 3d colour imaging services and for other general working capital purposes.

The board of directors of the Resulting Issuer has approved changing its financial year end date from May 31st to December 31st. The Resulting Issuer will report the fiscal year May 31, 2009 to May 31, 2010, and then report a seven-month short fiscal year from May 31, 2010 to December 31, 2010. Thereafter, the Resulting Issuer will report from January 1st to December 31st with interims at March 31st, June 30th, and September 30th.

With the completion of the qualifying transaction the management of the Resulting Issuer will be comprised of: Brian Mori, President & Chief Executive Officer and a director of Arius3D, who assumes the position of President & Chief Executive Officer of the Resulting Issuer, and James McGlone, Chief Financial Officer and a director of Arius3D, who assumes the position of Chief Financial Officer and Corporate Secretary of the Resulting Issuer, in both cases each succeeding David Beutel, who held the position of President, Chief Executive Officer, Chief Financial Officer and Secretary of the capital pool company.

The Resulting Issuer's Board of Directors now comprises: David Beutel, Paul Little, Brian Mori, Joseph Waechter and John Wood. The Board of Directors would like to thank Messrs. Gary McDonald and David Campbell, who have resigned from their positions on the Resulting Issuer's Board of Directors, for their ongoing dedication to this transaction.

"The Exchange's CPC program has proved to be advantageous in achieving our financing objectives," said Mr. Mori. "With Arius3D on a solid financial footing, the company can focus on meeting our business objectives and on our product development efforts."

"Completing this transaction in a time of market turbulence is an indication of the quality of the team involved in our transaction and the exceptional support we have had," said Mr. Beutel.

Upon the issuance of the Final Exchange Bulletin, the Resulting Issuer share capital will be comprised of the following (including any securities reserved for issuance subject to Exchange approval):

- 110,862,212 common shares;
- 62,953,258 warrants; and
- 17,852,835 incentive stock options,

of which 73,068,745 common shares, 22,688,474 warrants and 4,150,000 incentive stock options are held in escrow in accordance with the policies of the Exchange. A total of 4,399,000 common shares are subject to a one year hold with 20% of the common shares being released on the date of the Final Exchange Bulletin and 20% every three months thereafter. Convertible debentures in the aggregate principal amount of \$2,880,050 are subject to a four month hold with 20% of the aggregate principal of the convertible debentures being released on the date of the Final Exchange Bulletin and 20% each month thereafter. A total of 6,621,222 warrants are also subject to a four month hold with 20% of the aggregate principal of the convertible debentures being released on the date of the Final Exchange Bulletin and 20% each month thereafter.

Additional information concerning the qualifying transaction may be found in Rebecca Capital Inc.'s Filing Statement dated January 29, 2010, on SEDAR at www.sedar.com.

About Arius3D

Arius3D (www.arius3d.com) creates imaging solutions that allow organizations to capture and share unique physical objects in digital form. Their three-dimensional color scanner and Pointstream imaging software support wide ranging applications in culture and heritage, entertainment, education and product design. Arius3D offers 3D imaging systems and services as well as image licensing from a growing 3D image library.

Upon issuance of the Final Exchange Bulletin, the Resulting Issuer will be a publicly traded company listed on the Toronto TSX Venture Exchange (TSXV: LZR) with its head office in Mississauga, Ontario.

The TSX Venture Exchange has in no way passed upon the merits of the transaction and has neither approved nor disapproved the contents of this release.

For more information, please contact:

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