

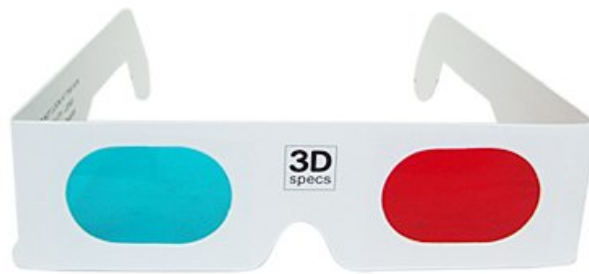
Trinity Investment Research Presents
This Very Special Report...
3-D: Profit From The Next Mega Trend

Company in Focus: **3D Eye Solutions (TDEY.PK)**

Remember the silly looking 3-D glasses from the 80's and 90's? Silly, that pretty much covers the look, but now in 2010, consumers are helping revolutionize the entire 3-D industry, as we know it.

The point is, 3-D is catching on as a global phenomena and it's evident in the droves of ticket holders who are paying a lot more of their cold hard cash to see movies like *Avatar and Alice in wonderland*.

Why? Well it goes hand and hand with the silly looking glasses I mentioned before... you see Panasonic, Sony and Samsung are all starting to sell 3-D televisions... and the company we're about to cover is a far cry from those old anaglyph red and blue glasses that dominated the past.



→ How 3-D Works

The notion of breaking an image up into its components so that the brain perceives it as three-dimensional is not something brand new, in fact this dates back years, as evident by from the old Batman comics have been featuring various types of such goggles for close to five decades.

That being said, generally, people don't know how 3-D works or why images seem to come out of the movie theater screen.

First thing's first; you have to always remember that two cameras are used at all times while filming seemingly 3-D scenes. The trick is to shoot the same thing from two slightly different angles, which reproduce the 2-inch (5-centimeter) distance between the human eyes. Naturally, we are born to see stereoscopically, but our brain merges the two slightly different images from our eyes together, and allows us to see objects in 3-D as "default."

In the case of 3-D movies such as *Avatar*, producers have to film the same scene using two cameras, set slightly apart. These capture the images that are then superimposed on each other. But the trick is the light filter used for each of the cameras, and this is the second most important detail. One of them has to shoot using a reddish filter, while the other needs to use a cyan, green or blue one. Once people arrive in the cinema, they are given a pair of glasses, which have carefully-designed lenses.

Each of the lenses has a certain color, but one is always red, while the other can have any of the remaining three. The light filters mean that images that have been shot by the first camera, using a red filter, will only enter the right eye, while footage from the second camera, which has been shot in green, only enters the left one. This color-coding is essential in helping the brain put the pictures back together.

If, when watching a 3-D movie, you take your glasses off during intense scenes, you will see that what appears on the screen may not seem like a good film, in that the image is completely out-of-focus. Without the goggles to code and control each picture on it, your brain perceives the movie exactly how it appears - an undecipherable combination of images and colors that make no sense.

→ 3-D sources

Of course, 3-D-capable displays don't do much without 3-D content, and the good news is that most of the

infrastructure needed for 3-D in the home is already here thanks to HD.

HDMI has been updated to accommodate 3-D and the first source is almost guaranteed to be Blu-Ray. As you read this, the BDA is working on standardizing the storage of 3-D movies on a Blu-ray Disc. In reality, it's not nearly as hard as it sounds, because what is basically needed is to up the spec from 1080p at 30 FPS to 1080p at 120 FPS.

In fact a 50GB Blu-ray Disc has more than enough capacity to handle a 3-D HD movie thanks to the technologic breakthroughs of video compression where only the difference of each frame is stored. So what we have is that 3-D movies only require about 50% more space, and the one thing about the new 3-D Blu-ray standard that has been determined, is that every 3-D Blu-ray Disc will include a 2D version of the movie.

Whether you knew it or not, there have already been 3-D broadcasts of major sporting events!?

Using RealD's circular polarized technology, ESPN broadcasts 3-D presentations of major sporting events to theaters around the country. The most recent was the USC vs Ohio State game on September 12th, 2009, but other events like the National Championship game last year, and the Olympics before it, were beamed to theaters in 3-D.

The other 3-D content that is coming eventually is 3-D gaming. Sony was showing 3-D games at IFA this year and there have been a number of rumors that real 3-D gaming is

coming to the Xbox 360. The only thing that is concrete this point is that Avatar will be one of the first 3-D games, although no word on what technology will be used.

→ **But not everyone can see 3-D**

When you hear that 3-D isn't for everyone, it's not about "likes" it actually pertains to that about 4% of the population are physically incapable of seeing 3-D no matter what the display technology.

→ **In The End**

The deal with 3-D is that this is just the beginning of a major media revolution and 3-D will start to become more involved in our lives on more of a daily basis than just a few Hollywood movies.

3-D has a long road ahead mostly due to the fact that most people think they have seen it because they've tried the anaglyph glasses when they were younger. The other big hurdle is the whole idea of looking like an idiot wearing ridiculous glasses...

However that it about to change with **3D Eye Solutions (TDEY.PK)**.

→ **The Company Setting The Stage...**



3D Eye Solutions, Inc. has been at the forefront of breakthrough proprietary technology to convert existing 2D content into 3-D content for viewing both with and WITHOUT glasses.

This technology is referred to as "stereoscopic" and "auto-stereoscopic."

According to the company, "We are currently marketing our technology and services to the digital signage, television, motion picture and the video game industries. 3D Eye Solutions, Inc. is a service provider and integrator for the 3-D Stereo and Auto-stereo media industry that covers a wide range of markets."

TDEY.PK produces and processes media content for corporate venues, and trade show events. The Company also provides turnkey systems and converts existing media to enable end users to showcase properties in multi-view format.

3D Eye Solutions has been in business since April 2008. The current board has funded the majority of the research and development of the auto-stereoscopic technology and the company has begun generating revenue this past quarter and is in negotiations with several major studios on future projects.

→ 3D's Growing Partnerships Add Value and Exposure

Earlier this year the Company was retained to provide 3-D conversion for the Michael Jackson "This Is It" concert tour. The tragic and untimely death of Michael Jackson halted the impending tour, and in its place, the tribute film "This Is It" was released exclusively for a special, limited, two-week engagement worldwide on October 28th. "This Is It" was produced with the full support of the Estate of Michael Jackson and drawn from hundreds of hours of rehearsal and behind-the-scenes footage, captured in high definition with state of the art digital sound as the late singer was preparing for his concert series in London.

The film, which offers select sequences in 3-D, provides a unique career retrospective and features interviews with some of Jackson's closest friends and creative collaborators.

The Company believes that its timing could not be better as 3-D is the hottest thing in the motion picture industry with many major releases such as Disney's *A Christmas Carol*, *Up* and the re-release of *Toy Story 1* and *2* along with *Avatar* and *Alice in wonderland*. All these movies played in theaters where special glasses were required in

order for the moviegoers to view the motion pictures in 3-D.

3D Eye Solutions' technology is able to eliminate the glasses and allow the viewer a more comfortable experience. 3-D Eye Solutions intends to exploit this heightened interest in 3-D and give the customer a reason to go to the theater, rather than stay home and watch a video.

On November 18, 2009, the Company announced that it had signed a joint venture agreement with the Las Vegas Hilton to sell digital signage advertising utilizing 3-D Eye Solutions innovative technology.

The Company's system, that displays 3-D auto-stereoscopic (without glasses) content, is featured near the Shimmer Showroom inside the Las Vegas Hilton on the walkway towards the convention center. The joint venture agreement calls for both parties to participate in a revenue sharing model for the 3-D advertisement spots sold for display on 3-D Eye Solutions' system. 3-D Eye Solutions and the Las Vegas Hilton have been selling advertising spots to the 3.1 million annual convention exhibitors, attendees, vendors and local businesses. The Hilton is currently displaying 3-D spots on the system promoting their headline shows such as "ULTIMATE MANILOW: The Hits," and "Sin City Bad Girls."

In early February 2010, The New York Islanders Hockey Club announced a joint agreement to sell digital signage advertising utilizing 3D Eye Solutions' cutting-edge technology.

The first two 3D Eye Solutions' turnkey systems will be located at either end of the main entrance to the Nassau Coliseum with future installations anticipated in additional high-traffic areas throughout the arena.

The Nassau Coliseum that welcomes over 550,000 fans per season for Islanders games, as well as an additional 650,000 event attendees each year.

"We believe that the high volume of people who visit the Nassau Coliseum every year will enable 3D Eye Solutions to generate significant advertising revenue as well as increasing exposure to our cutting edge 3-D technology," stated Michael Gibilisco, CEO of 3D Eye Solutions, Inc.

"We are always looking for state-of-the-art solutions to help market the Islanders and Nassau Coliseum," said Justin Johnson, Senior Vice President, Corporate Partnerships, New York Islanders. "3D Eye Solutions allows us to broaden our signage opportunities for marketers looking to align themselves with an exciting brand and facility."

Also in early February, TDEY.PK announced that they would be the official "3-D partner" of the 10th annual Player Networking Event, a sanctioned NFL Super Bowl event, hosted by Troupe 21 & Associates.

At the event, 3D Eye Solutions displayed its cutting-edge 3-D technology to over 250 active and former NFL players, sports media, family members of NFL players, and sports industry executives.

More recently they signed a non-exclusive licensing agreement with Shot Spirits Corporation (SSPT.PK) to market and sell 3-D digital signage and advertising to the multi-billion dollar hospitality industry.

Shot Spirits will be showcasing the 3-D without glasses technology for potential advertisers and partners at the Nightclub and Bar Magazine's booth number 2617 at the Nightclub and Bar Convention and Trade Show. Shot Spirits Executives will be meeting with a variety of night club, restaurant and bar owners, as well as alcoholic and non-alcoholic beverage manufacturers and distributors, and buyers from over 35 countries.

The Nightclub and Bar Convention and Trade Show brings together industry professionals from all aspects of the \$190 Billion on and off premise national beer, wine, and sprits industry, which is part of International Hospitality Week, and also includes the International Restaurant Show and Hotel World. Approximately 26,000 qualified buyers from the industry will be attending the show where 55 percent of the attendees have the final say in purchasing decisions. The Nightclub and Bar Convention and Trade Show is comprised of company officers, operations management, bartenders and mixologists.

"The hotel, restaurant, bar and nightclub industry is one of the key industries that we are targeting to install and advertise as we are increasing our 3-D without glasses digital signage systems on a global scale. The executives from Shot Spirits have built a solid relationship with key

decision makers in the hospitality industry," stated Michael Gibilisco, CEO of 3D Eye Solutions, Inc.

→ Increasing Market Share

3D Eye Solutions' focus is to strengthen the Company's market share in the industry. 3D Eye Solutions is implementing several strategies to accomplish this goal. The Company plans to target four key areas:

- Digital Signage
- Television
- Major Motion Pictures (both new and retro produced for re-release) and
- Video Games.

This is huge as this "penny stock" could very well be the major carrier of non 3-D glasses, something that the industry is attempting to move to.

In The End, we see 3D eye Solutions moving up the ranks and fast, possibly taking the industry by storm and you, the shareholder, will be in the pilot's set.

***TDEY.PK is considered a long-term "Buy/Hold" until otherwise noted in the "Investor Alerts" section of our website.**