

A. BASIC IDENTIFICATION DATA

2. Enter the information requested for the following:

- Each promoter of the issuer, if the issuer has been organized within the past five years;
- Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer;
- Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers; and
- Each general and managing partner of partnership issuers.

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Kircher, Stephen C.

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Cohan, Ronald

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Hedden, William H.

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Nyman, Timothy

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Genovese, Anthony

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Bebbington, Ian

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Lefko, Alan

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

Check Box(es) that Apply: Promoter Beneficial Owner Executive Officer Director General and/or Managing Partner

Full Name (Last name first, if individual)

Gregory, Philip

Business or Residence Address (Number and Street, City, State, Zip Code)

599 Menlo Drive, Suite 200, Rocklin, California 95765

(Use blank sheet, or copy and use additional copies of this sheet, as necessary)

B. INFORMATION ABOUT OFFERING

1. Has the issuer sold, or does the issuer intend to sell, to non-accredited investors in this offering? Yes No

Answer also in Appendix, Column 2, if filing under ULOE.

2. What is the minimum investment that will be accepted from any individual?..... \$ None

3. Does the offering permit joint ownership of a single unit? Yes No

4. Enter the information requested for each person who has been or will be paid or given, directly or indirectly, any commission or similar remuneration for solicitation of purchasers in connection with sales of securities in the offering. If a person to be listed is an associated person or agent of a broker or dealer registered with the SEC and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be listed are associated persons of such a broker or dealer, you may set forth the information for that broker or dealer only.

Full Name (Last name first, if individual)

Roth Capital Partners, LLC

Business or Residence Address (Number and Street, City, State, Zip Code)

11100 Santa Monica Blvd., 8th Floor, Los Angeles, CA 90025

Name of Associated Broker or Dealer

Roth Capital Partners, LLC

States in Which Person Listed has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) All States

[AL]	[AK]	[AZ]	[AR]	[CA] X	[CO] X	[CT] X	[DE]	[DC]	[FL] X	[GA]	[HI]	[ID]
[IL] X	[IN]	[IA]	[KS]	[KY]	[LA]	[ME]	[MD]	[MA]	[MI]	[MN]	[MS]	[MO] X
[MT]	[NE]	[NV]	[NH]	[NJ] X	[NM]	[NY] X	[NC]	[ND]	[OH]	[OK]	[OR]	[PA] X
[RI]	[SC]	[SD]	[TN]	[TX] X	[UT]	[VT]	[VA]	[WA]	[WV]	[WI]	[WY]	[PR]

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) All States

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[MT]	[NE]	[NV]	[NH]	[NJ]	[NM]	[NY]	[NC]	[ND]	[OH]	[OK]	[OR]	[PA]
[RI]	[SC]	[SD]	[TN]	[TX]	[UT]	[VT]	[VA]	[WA]	[WV]	[WI]	[WY]	[PR]

Full Name (Last name first, if individual)

Business or Residence Address (Number and Street, City, State, Zip Code)

Name of Associated Broker or Dealer

States in Which Person Listed has Solicited or Intends to Solicit Purchasers

(Check "All States" or check individual States) All States

[AL]	[AK]	[AZ]	[AR]	[CA]	[CO]	[CT]	[DE]	[DC]	[FL]	[GA]	[HI]	[ID]
[IL]	[IN]	[IA]	[KS]	[KY]	[LA]	[ME]	[MD]	[MA]	[MI]	[MN]	[MS]	[MO]
[MT]	[NE]	[NV]	[NH]	[NJ]	[NM]	[NY]	[NC]	[ND]	[OH]	[OK]	[OR]	[PA]
[RI]	[SC]	[SD]	[TN]	[TX]	[UT]	[VT]	[VA]	[WA]	[WV]	[WI]	[WY]	[PR]

(Use blank sheet, or copy and use additional copies of this sheet, as necessary)

C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSE AND USE OF PROCEEDS

b. Enter the difference between the aggregate offering price given in response to Part C - Question 1 and total expenses furnished in response to Part C - Question 4.a. This difference is the "adjusted gross proceeds to the issuer."

\$18,589,500

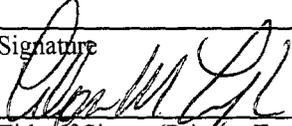
5. Indicate below the amount of the adjusted gross proceeds to the issuer used or proposed to be used for each of the purposes shown. If the amount for any purpose is not known, furnish an estimate and check the box to the left of the estimate. The total of the payments listed must equal the adjusted gross proceeds to the issuer set forth in response to Part C - Question 4.b. above.

	Payments to Officers, Directors & Affiliates	Payments to Others
Salaries and fees.....	\$ 0	\$ 0
Purchase of real estate.....	\$ 0	\$ 0
Purchase, rental or leasing and installation of machinery and equipment.....	\$ 0	■ \$6,000,000
Construction or leasing of plant buildings and facilities	\$ 0	\$ 0
Acquisition of other businesses (including the value of securities involved in this offering that may be used in exchange for the assets or securities of another issuer pursuant to a merger)	\$ 0	\$ 0
Repayment of indebtedness.....	\$ 0	■ \$ 1,530,000
Working capital.....	\$ 0	■ \$11,059,500
Other (specify): _____	\$ 0	\$ 0

Column Totals.....	\$ _____	■ \$18,889,500
Total Payments Listed (column totals added)		■ \$18,889,500

D. FEDERAL SIGNATURE

The issuer has duly caused this notice to be signed by the undersigned duly authorized person. If this notice is filed under Rule 505, the following signature constitutes an undertaking by the issuer to furnish to the U. S. Securities and Exchange Commission, upon written request of its staff, the information furnished by the issuer to any non-accredited investor pursuant to paragraph (b)(2) of Rule 502.

Issuer (Print or Type) International DisplayWorks, Inc.	Signature 	Date 5/18/04
Name of Signer (Print or Type) Alan M. Lefko	Title of Signer (Print or Type) Vice President of Finance	

ATTENTION

Intentional misstatements or omissions of fact constitute federal criminal violations. (See 18 U.S.C. 1001.)