

**Read Message**[Previous](#)[Next](#)[Back to: Inbox](#)**From:** "P. Stephen Lamont" <pstephen.lamont@verizon.net> **Date:** 2004/05/03 Mon AM 11:02:23 EDT**To:** "Eliot I Bernstein (E-mail)" <iviewit@adelphia.net>**Subject:** FW: Doyle[Reply](#)[Reply All](#)[Forward](#)[Delete](#)[Move To:](#)[\(Choose Folder\)](#)

-----Original Message-----

From: Bill Kasser [<mailto:bill@kasser.com>]**Sent:** Tuesday, April 23, 2002 10:42 PM**To:** Eliot I. Bernstein (E-mail)**Cc:** P. Stephen Lamont (E-mail)**Subject:** Doyle

Eliot,

Here is the information I promised you this afternoon. Attached are the Goldstein Lewin compiled financial statements as of December 31, 2000, the detail of the income accounts and the Doyle invoice. The income account detail (three accounts) totals \$248,070.75, consistent with the \$248,071 revenue number in the financial statements. As you can see, without the Doyle number the Gross Profit for the year would have been well under \$100,000. They fattened the number and palmed it off on Lewin. These financial statements were submitted to Crossbow. They may have also been given to Wachovia and others. I do not have the purchase order. Please see if it is with the papers recovered from Larry.

I tried last spring to locate Doyle Occupational. The phone number in our records is not valid. There is a Doyle Occupational Health Clinic in Nashville, but it is not related to this group. There is a Jason Speaks listed in the Nashville phone directory, but last spring he did not return my call.

Bill

[Download Attachment: GL stmts 123100.tif](#)

[Download Attachment: 2000 Income Accts.tif](#)

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iviewit.com, Inc.

2255 Glades Road, Suite 337W
Boca Raton, FL 33431

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Doyle Occupational Health & Training Jason Speaks 2000 Glen Echo Road, Suite 120 Nashville, TN 37215

DATE:	12/29/2000
INVOICE NO:	136
DUE DATE:	1/28/2001

SERVICES PROVIDED	AMOUNT
Database Creation & Management Fee	5,000.00
Development of Courses for the National Guard	95,000.00

TOTAL	\$100,000.00
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Please review attachments for invoice detail.

**IVIEWIT HOLDINGS, INC.
AND SUBSIDIARIES**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2000

IVIEWIT HOLDINGS, INC. AND SUBSIDIARIES
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ACCOUNTANT'S COMPILATION REPORT

Iviewit Holdings, Inc. and Subsidiaries
Boca Raton, Florida

We have compiled the accompanying consolidated statement of assets, liabilities, and stockholders' deficit - income tax basis of Iviewit Holdings, Inc. and Subsidiaries as of December 31, 2000, and the related consolidated statement of revenues and expenses - income tax basis for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the accounting basis used by the Company for federal income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, and equity. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Iviewit Holdings, Inc. and Subsidiaries.

GOLDSTEIN LEWIN & CO.
Certified Public Accountants and Consultants

Boca Raton, Florida
February 5, 2001

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Ft. Lauderdale, Florida 33301
(reply to Boca address)

VIEWIT HOLDINGS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF ASSETS, LIABILITIES
AND STOCKHOLDERS' DEFICIT - INCOME TAX BASIS
DECEMBER 31, 2000

ASSETS

CURRENT ASSETS	
Cash and cash equivalents	\$ 635,728
Accounts Receivable	127,851
Due from Shareholders and Related Parties	<u>31,250</u>
Total Current Assets	<u>794,829</u>
PROPERTY AND EQUIPMENT, Net	248,709
DEPOSITS	8,033
INTANGIBLES	<u>103,665</u>
Total Assets	<u>\$ 1,155,236</u>

LIABILITIES AND STOCKHOLDERS' DEFICIT

CURRENT LIABILITIES	
Accounts Payable and Accrued Liabilities	\$ 680,151
Notes Payable	1,713,271
Interest Payable	43,440
Loan Payable	400
Current Portion of Capital Lease Obligations	<u>8,645</u>
Total Current Liabilities	<u>2,445,907</u>
LONG-TERM LIABILITIES	
Capital Lease Obligations, Net of Current Portion	<u>14,378</u>
STOCKHOLDERS' DEFICIT	
Common Stock	819
Additional Paid-in Capital	2,699,910
Accumulated Deficit	(3,602,505)
Minority Interest	<u>(403,273)</u>
Total Stockholders' Deficit	<u>(1,305,049)</u>
Total Liabilities and Stockholders' Deficit	<u>\$ 1,155,236</u>

See Accountant's Compilation Report

VIEWIT HOLDINGS, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF REVENUE AND EXPENSES
INCOME TAX BASIS
YEAR ENDED DECEMBER 31, 2000

REVENUE	\$ 248,071
COST OF REVENUE	<u>95,912</u>
Gross Profit	<u>152,159</u>
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	
Salaries and Employee Benefits	1,034,998
Professional Fees	530,055
Travel and Entertainment	262,669
Other General and Administrative Expenses	860,901
Outside Services	367,131
Depreciation and Amortization	<u>74,600</u>
Total Selling, General and Administrative Expenses	<u>3,130,354</u>
Excess of Expenses Over Revenue Before Other Income (Expense)	(2,978,195)
Other Income (Expense)	
Interest Income	8,305
Interest Expense	<u>(75,447)</u>
Total Other Income (Expense)	<u>(67,142)</u>
Excess of Expenses Over Revenue	<u>\$ (3,045,337)</u>

See Accountant's Compilation Report

04/23/02

iviewit.com, Inc.
Transaction Detail By Account
 January through December 2000

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
4020 - Licensing & Set-Up Fee									
Invoice	4/17/2000	107	Kids' Camps.com	Licensing & ...			1100 - Accou...	100.00	100.00
Invoice	5/15/2000	111	JM Lexus	Licensing & ...			1100 - Accou...	100.00	200.00
Invoice	7/14/2000	120	Berber/Silverstein	Licensing & ...			1100 - Accou...	108.65	308.65
Invoice	7/21/2000	118	Boca Raton Resort...	Licensing & ...			1100 - Accou...	200.00	508.65
Invoice	8/15/2000	119	Boca Raton Resort...	Licensing & ...			1100 - Accou...	100.00	608.65
Invoice	9/15/2000	128	Hyatt Hotels Corpo...	Licensing & ...			1100 - Accou...	1,000.00	1,608.65
								<u>1,608.65</u>	<u>1,608.65</u>
Total 4020 - Licensing & Set-Up Fee								<u>1,608.65</u>	<u>1,608.65</u>

TOTAL

iviewit.com, Inc.
Transaction Detail By Account
January through December 2000

04/23/02

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
4050 · Sales									
Invoice	1/19/2000	102	Kids' Camps.com	Initial Set-up...	1100 · Accou...			500.00	500.00
Invoice	1/19/2000	103	Great Expectations	Initial Set-up...	1100 · Accou...			2,000.00	2,500.00
Invoice	2/18/2000	104	Great Expectations	Encoding of ...	1100 · Accou...			1,247.00	3,747.00
Invoice	3/8/2000	105	Lovemate.com, Inc.	Video Brows...	1100 · Accou...			1,000.00	4,747.00
Invoice	3/28/2000	106	Hollywood.com	Encoding of ...	1100 · Accou...			270.00	5,017.00
Invoice	3/28/2000	106	Hollywood.com	Editing of Vi...	1100 · Accou...			97.00	5,114.00
Invoice	4/17/2000	107	Kids' Camps.com	Encoding of ...	1100 · Accou...			40.00	5,154.00
Invoice	4/25/2000	108	Hollywood.com	Encoding of ...	1100 · Accou...			2,820.00	7,974.00
Invoice	4/25/2000	108	Hollywood.com	Editing of Vi...	1100 · Accou...			98.00	8,072.00
Invoice	5/4/2000	110	Hollywood.com	Encoding of ...	1100 · Accou...			1,875.00	9,947.00
Invoice	5/4/2000	110	Hollywood.com	Archival Stor...	1100 · Accou...			344.50	10,291.50
Invoice	5/15/2000	111	JM Lexus	Encoding of ...	1100 · Accou...			180.00	10,471.50
Invoice	5/15/2000	111	JM Lexus	Editing of Vi...	1100 · Accou...			81.20	10,552.70
Invoice	5/15/2000	111	JM Lexus	Hosting of vi...	1100 · Accou...			25.75	10,578.45
Invoice	5/15/2000	111	JM Lexus	Serving Fee	1100 · Accou...			36.05	10,614.50
Invoice	5/15/2000	111	JM Lexus	Custom Con...	1100 · Accou...			1,575.00	12,189.50
Invoice	5/24/2000	112	Hollywood.com	Encoding of ...	1100 · Accou...			1,950.00	14,139.50
Invoice	5/24/2000	112	Hollywood.com	Editing of Vi...	1100 · Accou...			15.00	14,154.50
Invoice	5/24/2000	112	Hollywood.com	Archival Stor...	1100 · Accou...			0.00	14,154.50
Invoice	6/5/2000	113	Lovemate.com, Inc.	Editing of Vi...	1100 · Accou...			70.00	14,224.50
Invoice	6/5/2000	113	Lovemate.com, Inc.	Encoding of ...	1100 · Accou...			85.00	14,309.50
Invoice	6/6/2000	114	American Enterpri...	Encoding of ...	1100 · Accou...			2,520.00	16,829.50
Invoice	6/15/2000	115	Hollywood.com	Encoding of ...	1100 · Accou...			555.00	17,384.50
Invoice	6/15/2000	115	Hollywood.com	Encoding of ...	1100 · Accou...			1,845.00	19,229.50
Invoice	6/15/2000	115	Hollywood.com	Editing of Vi...	1100 · Accou...			0.00	19,229.50
Invoice	6/30/2000	134	JM Lexus	Hosting of vi...	1100 · Accou...			75.00	19,304.50
Invoice	7/14/2000	120	Berber/Silverstein	Serving Fee ...	1100 · Accou...			150.00	19,454.50
Invoice	7/21/2000	116	Gear Magazine	Hosting of vi...	1100 · Accou...			1,250.00	20,704.50
Invoice	7/21/2000	116	Gear Magazine	Serving Fee	1100 · Accou...			1,845.00	21,954.50
Invoice	7/21/2000	117	Hollywood.com	Encoding of ...	1100 · Accou...			630.00	23,799.50
Invoice	7/21/2000	118	Boca Raton Resort...	Encoding of ...	1100 · Accou...			685.00	24,429.50
Invoice	7/21/2000	118	Boca Raton Resort...	Editing of Vi...	1100 · Accou...			20.00	25,144.50
Invoice	7/21/2000	118	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			150.00	25,294.50
Invoice	8/11/2000	121	Berber/Silverstein	Hosting of vi...	1100 · Accou...			30.00	25,324.50
Invoice	8/15/2000	119	Boca Raton Resort...	Encoding of ...	1100 · Accou...			50.00	25,374.50
Invoice	8/15/2000	119	Boca Raton Resort...	Editing of Vi...	1100 · Accou...			20.00	25,394.50
Invoice	8/15/2000	119	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			1,250.00	26,644.50
Invoice	8/15/2000	122	Gear Magazine	Hosting of vi...	1100 · Accou...			1,250.00	27,894.50
Invoice	8/15/2000	122	Gear Magazine	Serving Fee	1100 · Accou...			490.00	28,384.50
Invoice	8/15/2000	125	Hollywood.com	Encoding Fee...	1100 · Accou...			4,554.00	32,938.50
Invoice	8/15/2000	125	Hollywood.com	Encoding of ...	1100 · Accou...			1,000.00	33,938.50
Invoice	8/15/2000	136	MTS Net	Hosting of vi...	1100 · Accou...			120.00	34,058.50
Invoice	9/15/2000	124	Hollywood.com	Encoding of ...	1100 · Accou...			8,022.00	42,080.50
Invoice	9/15/2000	124	Hollywood.com	Encoding of ...	1100 · Accou...			789.00	42,869.50
Invoice	9/15/2000	124	Hollywood.com	Archival Stor...	1100 · Accou...			2,020.75	44,890.25
Invoice	9/15/2000	124	Hollywood.com	Archival Stor...	1100 · Accou...			150.00	45,040.25
Invoice	9/15/2000	126	Berber/Silverstein	Hosting of vi...	1100 · Accou...			20.00	45,060.25
Invoice	9/15/2000	127	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			1,250.00	46,310.25
Invoice	9/18/2000	123	Gear Magazine	Hosting of vi...	1100 · Accou...			1,250.00	47,560.25
Invoice	9/18/2000	123	Gear Magazine	Serving Fee	1100 · Accou...			300.00	47,860.25
Invoice	10/19/2000	129	Hollywood.com	Encoding of ...	1100 · Accou...			3,493.50	51,353.75
Invoice	10/19/2000	129	Hollywood.com	Archival Stor...	1100 · Accou...			1,548.00	52,901.75
Invoice	10/19/2000	129	Hollywood.com	Encoding of ...	1100 · Accou...			4,542.50	57,444.25
Invoice	10/19/2000	130	Hollywood.com	Archival Stor...	1100 · Accou...			250.00	57,694.25
Invoice	10/19/2000	130	Extreme Yachts	Video Brows...	1100 · Accou...			480.00	58,174.25
Invoice	10/19/2000	130	Extreme Yachts	Editing of Vi...	1100 · Accou...			30.00	58,204.25
Invoice	10/19/2000	130	Extreme Yachts	Encoding of ...	1100 · Accou...			147.00	58,351.25
Invoice	10/31/2000	131	Hollywood.com	Editing of Vi...	1100 · Accou...			42.50	58,393.75
Invoice	10/31/2000	131	Hollywood.com	Editing of Vi...	1100 · Accou...			15.00	58,408.75
Invoice	10/31/2000	131	Hollywood.com	Editing of Vi...	1100 · Accou...			280.50	58,689.25
Invoice	10/31/2000	131	Hollywood.com	Editing of Vi...	1100 · Accou...			72.00	58,741.25
Invoice	10/31/2000	131	Hollywood.com	Editing of Vi...	1100 · Accou...			2,564.00	61,305.25
Invoice	11/30/2000	132	Hollywood.com	Encoding of ...	1100 · Accou...			3,750.25	65,055.50
Invoice	11/30/2000	132	Hollywood.com	Archival Stor...	1100 · Accou...			544.00	65,599.50
Invoice	11/30/2000	132	Hollywood.com	Encoding of ...	1100 · Accou...			4,602.25	70,201.75
Invoice	11/30/2000	132	Hollywood.com	Archival Stor...	1100 · Accou...			30.00	70,231.75
Invoice	11/30/2000	133	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			30.00	70,261.75
Invoice	11/30/2000	133	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			30.00	70,291.75
Invoice	12/29/2000	135	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			30.00	70,321.75
Invoice	12/29/2000	135	Boca Raton Resort...	Hosting of vi...	1100 · Accou...			1,153.60	71,475.35
General Journal	12/31/2000	4		To reclassify...	2591 · Due to...			-2,520.00	68,955.35
Credit Memo	12/31/2000	140	American Enterpri...	Encoding of ...	1100 · Accou...				68,955.35
Total 4050 · Sales								68,955.35	68,955.35

TOTAL

04/23/02

iviewit.com, Inc.
Transaction Detail By Account
 January through December 2000

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
4070 - Services									
Invoice	5/24/2000	112	Hollywood.com	15 % premium			1100 - Accou...	20.25	20.25
Invoice	6/5/2000	113	Lovemate.com, Inc.	Hosting & S...			1100 - Accou...	77.40	97.65
Invoice	6/15/2000	115	Hollywood.com	Next Day 15...			1100 - Accou...	69.75	167.40
Invoice	6/15/2000	115	Hollywood.com	Next Day 15...			1100 - Accou...	6.75	174.15
Invoice	6/15/2000	115	Hollywood.com	Overnight Pr...			1100 - Accou...	240.00	414.15
Invoice	7/14/2000	120	Berber/Silverstein	imaging - 2 ...			1100 - Accou...	405.00	819.15
Invoice	7/14/2000	120	Berber/Silverstein	imaging - 1 ...			1100 - Accou...	391.50	1,210.65
Invoice	7/14/2000	120	Berber/Silverstein	imaging - 3 ...			1100 - Accou...	181.35	1,392.00
Invoice	7/14/2000	120	Berber/Silverstein	Custom Desi...			1100 - Accou...	450.00	1,842.00
Invoice	7/21/2000	116	Gear Magazine	Processing			1100 - Accou...	5,000.00	6,842.00
Invoice	7/21/2000	116	Gear Magazine	Consulting			1100 - Accou...	12,500.00	19,342.00
Invoice	7/21/2000	116	Gear Magazine	Custom Desi...			1100 - Accou...	5,000.00	24,342.00
Invoice	7/21/2000	117	Hollywood.com	Next Day Pri...			1100 - Accou...	157.50	24,499.50
Invoice	8/15/2000	122	Gear Magazine	Processing			1100 - Accou...	5,000.00	29,499.50
Invoice	8/15/2000	122	Gear Magazine	Consulting			1100 - Accou...	12,500.00	41,999.50
Invoice	8/15/2000	122	Gear Magazine	Custom Desi...			1100 - Accou...	5,000.00	46,999.50
Invoice	8/15/2000	122	Gear Magazine	Custom Desi...			1100 - Accou...	1,000.00	47,999.50
Invoice	8/15/2000	138	IMTS Net	Custom Desi...			1100 - Accou...	3,078.75	51,078.25
Invoice	9/15/2000	128	Hyatt Hotels Corpo...	Photography...			1100 - Accou...	5,000.00	56,078.25
Invoice	9/18/2000	123	Gear Magazine	Processing			1100 - Accou...	12,500.00	68,578.25
Invoice	9/18/2000	123	Gear Magazine	Consulting			1100 - Accou...	5,000.00	73,578.25
Invoice	9/18/2000	123	Gear Magazine	Custom Desi...			1100 - Accou...	5,000.00	78,578.25
Invoice	9/18/2000	123	Gear Magazine	Custom Desi...			1100 - Accou...	300.00	79,878.25
Invoice	10/19/2000	130	Extreme Yachts	Extrem Produ...			1100 - Accou...	2,700.00	76,578.25
Invoice	10/19/2000	130	Extreme Yachts	Video Produ...			1100 - Accou...	5,000.00	81,578.25
Invoice	12/29/2000	136	Doyle Occupationa...	Database Cr...			1100 - Accou...	95,000.00	176,578.25
Invoice	12/29/2000	136	Doyle Occupationa...	Developeme...			1100 - Accou...	928.50	177,506.75
General Journal	12/31/2000	3		To reclass s...			5999 - Cost o...		
								177,506.75	177,506.75
Total 4070 - Services								177,506.75	177,506.75

TOTAL