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To: MR. HASSAN MIAH

SENT

Date: April 27, 1999

From: RICHARD D. ROSMAN, ESQ.

No. of Pages Being Sent (including Cover Page): 6

Subject: Please see attached

File No.: 0446.005.11

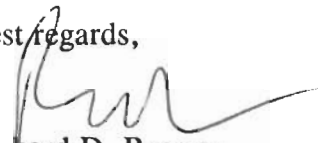
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Comments/Remarks:

Hassan -

Here is a brief description of Eliot Bernstein's idea and letter from his patent lawyer. Have you talked with Eliot?

Give me a call to discuss how your new business plans are proceeding.

Best regards,

Richard D. Rosman

PROSKAUER ROSE



2255 Glades Road
Suite 340 West
Boca Raton, FL 33431-7360
Telephone 561.241.7400
Elsewhere in Florida
800.432.7748
Fax 561.241.7145

NEW YORK
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Date April 26, 1999 Client-Matter 0894/40017/001
Total Pages (Including Cover) 2
From Christopher C. Wheeler
Sender's Voice Number 561.995.4702

Fax Transmittal

Sender's Room Number
Main Fax Operator 561.241.7400
Fax No. 818.784.5096
Voice No. 818.784.7848

To Richard Rosman
Company Lewinter and Rosman

Message

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PROSKAUER ROSE LLP

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NEW YORK
LOS ANGELES
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Christopher C. Wheeler
Member of the Firm

Direct Dial 561.995.4702
cwheeler@proskauer.com

April 26, 1999

Mr. Richard Rosman
Lewinter and Rosman
16255 Ventura Blvd., Suite 600
Encino, CA 91436

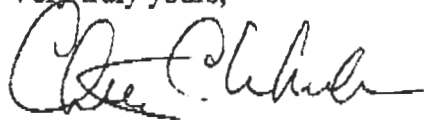
Re: iviewit, Inc.

Dear Richard:

Under separate cover I have forwarded you a revised Confidentiality Agreement.

As you know we have undertaken representation of iviewit, Inc. ("iviewit") and are helping them coordinate their corporate and intellectual property matters. In that regard, we have reviewed their technology and procured patent counsel for them. We believe the iviewit technology is far superior to anything presently available with which we are familiar. iviewit has filed a provisional patent application on a method for providing enhanced digital images on telecommunications networks. We are advised by patent counsel that the process appears novel and may be protected by the patent laws. While in all matters of this sort, it is far to early to make any final pronouncements, we do believe that there is an extremely good prospect that iviewit will protect their process which is novel and superior to any other format which we have seen.

Very truly yours,



Christopher C. Wheeler

CLICK HERE TO SEE WHEELER
PERJURED DEPOSITION STATING HE
NEVER OPINED ON INVENTIONS

CCW/gb

Wheeler writes opinion for the Proskauer patent department as a real estate attorney.

Christopher C. Wheeler
Member of the Firm

Direct Dial 561.995.4702
cwheeler@proskauer.com

April 26, 1999

Mr. Richard Rossman
Lewinter and Rossman
16255 Ventura Blvd., Suite 600
Encino, CA 91436

Re: iviewit, Inc.

Rosman is attorney for Hassan Miah who knows Rubenstein and asks for his opinion on the technologies. Wheeler sends this letter Rosman on behalf of Proskauer. Note no outside patent counsel is ever referred to and Wheeler uses the "we" referring to Proskauer and their patent department.

Dear Richard:

Under separate cover I have forwarded you a revised Confidentiality Agreement.

As you know we have undertaken representation of iviewit, Inc. ("iviewit") and are helping them coordinate their corporate and intellectual property matters. In that regard, we have reviewed their technology and procured patent counsel for them. We believe the iviewit technology is far superior to anything presently available with which we are familiar. Iviewit has filed a provisional patent application on a method for providing enhanced digital images on telecommunications networks. We are advised by patent counsel that the process appears novel and may be protected by the patent laws. While in all matters of this sort, it is far to early to make any final pronouncements, we do believe that there is an extremely good prospect that iviewit will protect their process which is novel and superior to any other format which we have seen.

Very truly yours,

Christopher C. Wheeler

CCW/gb

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DEPOSITION STATEMENT OF WHEELER
STATING PROSKAUER NEVER OPINED ON
THE TECHNOLOGIES

MMM
newtime

LAW OFFICES

ARMSTRONG HIRSCH JACKOWAY TYERMAN & WERTHEIMER

A PROFESSIONAL CORPORATION

1888 CENTURY PARK EAST, 18TH FLOOR
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*ALSO ADMITTED IN NEW YORK

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OF COUNSEL
ALLAN L. ALEXANDER
ARTHUR O. ARMSTRONG
RONALD J. BASS
GERALDINE S. HEMMERLING
OUR FILE

June 9, 1999

9999

Via Facsimile 561-241-7145

Christoher C. Wheeler, Esq.
Proskauer Rose LLP
2255 Glades Road
Suite 340 West
Boca Raton, Florida 33431-7360

Re: iviewit

Dear Christopher:

I would very much appreciate your sending two Confidentiality Agreements to Mr. Gemal Seede, one addressed individually and one to Netcubator, the company which employs him at address below:

Note that law firms having information sent to Investors are all working under the assumption that Proskauer is patent counsel to Iviewit.

Mr. Gemal Seede
Netcubator
30 W. Green Street
Pasadena, California 91105
Facsimile: 626-449-4395

Please send the Confidentiality Agreements directly to Mr. Seede, with a copy to my attention. Also please include in your cover letter a statement, similar to the one set forth in the Confidentiality Agreement you sent to Richard Rossman on April 26th, regarding Proskauer's general views on the novel and protectible nature of the patents and technology.

Very truly yours,

Alan Epstein
Alan J. Epstein

AJE:jbn
AJE\LETTERS\WHEELER1.LTR

LAW OFFICES

ARMSTRONG HIRSCH JACKOWAY TYERMAN & WERTHEIMER

Christopher C. Wheeler, Esq.

June 9, 1999

Page 2

cc: Mr. Eliot Bernstein
Mr. Jeff Freedstein
Michele M. Mulrooney, Esq.
James R. Jackoway, Esq.

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WASHINGTON
NEWARK
PARIS

Christopher C. Wheeler
Member of the Firm

Direct Dial 561.995.4702
cwheeler@proskauer.com

June 8, 1999

Via Fax

Mr. Amre Youness
Mr. Ahmed Alfi
Mr. Frank Khulusi
301 North Lake Avenue, Suite 910
Pasadena, CA 91101

Gentlemen:

At the request of Alan Epstein, I am forwarding the enclosed Confidentiality Agreements to you. I would appreciate your signing and returning your Agreement to me.

We have undertaken representation of iviewit, Inc. ("iviewit") and are helping them coordinate their corporate and intellectual property matters. In that regard, we have reviewed their technology and procured patent counsel for them. We believe the iviewit technology is far superior to anything presently available with which we are familiar. iviewit has filed a provisional patent application on a method for providing enhanced digital images on telecommunications networks. We are advised by patent counsel that the process appears novel and may be protected by the patent laws. While in all matters of this sort, it is far too early to make any final pronouncements. We do believe that there is an extremely good prospect that iviewit will protect their process which is novel and superior to any other format which we have seen.

Sincerely,



Christopher C. Wheeler

For a firm that now claims to know nothing about the Inventions and to not have done any patent work, this a heck of a strong opinion on the strength of the Inventions to an accredited investor.

CCW/gb

cc: Alan J. Epstein - Via Fax

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06/08/99 04:48 PM (2743)

PROSKAUER ROSE LLP

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Christopher C. Wheeler
Member of the Firm

Direct Dial 561.995.4702
cwheeler@proskauer.com

June 8, 1999

Via Fax

Mr. Paul Heeschen
Heeschen & Associates
450 Newport Center Drive, Suite 450
Newport Beach, CA 92660

Dear Mr. Heeschen:

At the request of Alan Epstein, I am forwarding the enclosed Confidentiality Agreement to you. I would appreciate your signing and returning it to me.

We have undertaken representation of iviewit, Inc. ("iviewit") and are helping them coordinate their corporate and intellectual property matters. In that regard, we have reviewed their technology and procured patent counsel for them. We believe the iviewit technology is far superior to anything presently available with which we are familiar. iviewit has filed a provisional patent application on a method for providing enhanced digital images on telecommunications networks. We are advised by patent counsel that the process appears novel and may be protected by the patent laws. While in all matters of this sort, it is far too early to make any final pronouncements. We do believe that there is an extremely good prospect that iviewit will protect their process which is novel and superior to any other format which we have seen.

Sincerely,



Christopher C. Wheeler

CCW/gb

cc: Alan J. Epstein - Via Fax

CONFIDENTIALITY AGREEMENT

The undersigned acknowledges and agrees that any and all "Proprietary Information" provided by or on behalf of **iviewit, Inc.** (together with its direct and indirect subsidiaries and affiliates, the "Company"), Simon L. Bernstein, Eliot I. Bernstein, or any officer, director, employee, agent or representative of the Company to the undersigned, or to which the undersigned otherwise gains access to, shall be subject to the terms and conditions of this Agreement. "Proprietary Information" means all materials and information (regardless of the form of such information, including without limitation, in writing, electronic, computerized or other recorded form, oral or visual) that the undersigned may receive or learn of now or in the future concerning, or related in any way to, the Company or its business, including without limitation: (i) the contents of any Business Plan, projections or financial or credit information or data relating to the Company; (ii) the contents of any manuals or written materials of the Company; (iii) the names and records of actual or prospective clients, customers, suppliers, lenders, financing sources, or related persons; (iv) the terms of various agreements between the Company and third parties; (v) any data or database, or other information compiled or developed by the Company; (vi) any computer programs and listings, source codes and/or object codes, file structures, trademarks, trade secrets, patents, patent designs, patent applications, copyrights, forms, procedures, processes, training methods, developments, technical information, marketing activities and procedures and methods of operation, together with any other information, data, know-how or knowledge of a confidential or proprietary nature; and (vii) any information of a type described above derived or obtained from the internet or any website of the Company, including without limitation, the file structure relating to such website or the content of such website. Notwithstanding the foregoing, the term "Proprietary Information" does not include information which (i) is already known to the undersigned or in the undersigned's possession (other than that which was furnished to the undersigned by or on behalf of the Company prior to the date of this Agreement), (ii) is or becomes generally available to the public other than as a result of a disclosure by the undersigned, or (iii) becomes available to the undersigned on a non-confidential basis from a source other than the Company or its representatives, provided that such source is not known, after inquiry, to be bound by a confidentiality agreement with, or other obligation of secrecy to, the Company.

The undersigned acknowledges that the Proprietary Information constitutes valuable, special and unique assets of the Company. The undersigned agrees (a) to receive in trust, and treat as confidential, the Proprietary Information; (b) not to use any of the Proprietary Information for any purpose without the prior written consent of Simon L. Bernstein or Eliot Bernstein; (c) not to disclose any of the Proprietary Information to anyone (other than to such of the undersigned's advisors who have a need to know such Information for the sole purpose of assisting the undersigned in evaluating such Information; provided that the undersigned shall be liable for any breach of confidentiality or use by such advisors) without the prior written consent of Simon L. Bernstein or Eliot Bernstein; and (d) not to reproduce, fax, distribute, store, reverse engineer or copy any Proprietary Information in any form without the prior written consent of Simon L. Bernstein or Eliot Bernstein. The undersigned understands that all Proprietary Information is confidential and that all rights, title and interest in the Proprietary Information is and shall remain the exclusive property of the Company, and no license or other rights are being granted to the undersigned by the Company.

The undersigned further agrees that the Company shall be entitled to equitable relief, including injunction, in the event of any breach of this Confidentiality Agreement, that the granting of such relief will not be opposed and that such relief shall not be the exclusive remedy for such breach. Furthermore, the undersigned agrees to defend and hold harmless the Company from any loss, cost, expense (including attorney's fees and litigation expenses), claim, liability, or damage arising from or related to a breach of this Confidentiality Agreement.

The undersigned has executed this Confidentiality Agreement as of the date set forth below.

iviewit, Inc.

Attention: Eliot I. Bernstein
500 S.E. Mizner Boulevard, Suite 102
Boca Raton, Florida 33432-6080
800.519.0234

IF AN INDIVIDUAL:

(Signature)

(Name - please print)

IF A COMPANY:

(Name of Company)

By: _____
(Signature)

(Name - please print)

Date: _____