



GOLDSTEIN LEWIN & CO.

Certified Public Accountants

June 24, 1999

Chris Wheeler
Proskauer Rose LLP
2255 Glades Road, Suite 340W
Boca Raton, FL 33431

Dear Chris:

Enclosed are the remaining executed employee affidavits for Goldstein Lewin & Co. regarding the iviewit, Inc. conflict of interest matter. At this time, all employees have submitted an affidavit.

Thank you for your assistance.

Sincerely,

GOLDSTEIN LEWIN & CO.
Certified Public Accountants

Gerald R. Lewin, CPA

GRL/bjw
Enclosures (11)

c: Eliot Bernstein

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Boca Raton, Florida 33431
(561) 994-5050

Broward (954) 429-8555
Dade (305) 944-3582
Palm Beach (561) 737-0309
FAX (561) 241-0071

Fort Lauderdale Office
4850 West Prospect Road
Fort Lauderdale, FL 33309
(Reply to Boca Address)



GOLDSTEIN LEWIN & CO.

Certified Public Accountants

June 7, 1999

Simon Bernstein
Eliot Bernstein
Board of Directors
IVIEWIT, Inc.
500 S.E. Mizner Boulevard, Suite 102
Boca Raton, FL 33432

Re: Possible Conflict of Interest
Visual Data Corporation
Hotelview Corporation

Dear Simon and Eliot:

Based on the billing records I have reviewed, our engagement for Visual Data Corporation and its subsidiary, Hotelview Corporation started in October of 1994. I had originally obtained the client and turned it over to the firm's auditing department which has since then managed all engagements and kept contact with the clients.

We prepared certified audits for the above mentioned clients for years ended September 30, 1994, September 30, 1995 and September 30, 1996. Our firm assisted Visual Data and its subsidiary, Hotelview, in becoming a publicly traded corporation while we were preparing the September 30, 1996 audit. Subsequently, the underwriter felt that a national firm would best serve the client with their auditing services and the auditing function was turned over to Arthur Andersen which performed the September 30, 1997 and September 30, 1998 audits. Our firm continued to prepare a consolidated tax return for Visual Data and Hotelview.

It was my personal understanding from the beginning of the engagement that Visual Data was a holding company and Hotelview was a subsidiary operating corporation. When I met with the two of you some months ago, I pointed out that Hotelview was a client of our firm, but that we were no longer engaged to prepare their audit. The only discussion I recall between us related to the quality of Hotelview's pictures. It was approximately a week ago when Eliot discussed business activity of Visual Data that I even realized that it conducted its own business and was not merely a holding company.

After turning over the account to the auditing department in October of 1994, I had no involvement with the client, the auditing function or the preparation of the tax returns. At no time whatsoever have I discussed any information regarding IVIEWIT, Inc. with any members of the Board of Directors, officers or employees of Visual Data Corporation or Hotelview Corporation. I have never owned, nor do I currently own, stock of Visual Data or Hotelview. I have never advised any members of my family or anyone else to buy or sell stock of Visual Data or Hotelview.

I have never been, nor am I currently, a member of the Board of Directors or any advisory committee of Visual Data or Hotelview. From time to time, when Visual Data or Hotelview issues additional stock or repurchases its own stock, a letter of consent is required from Goldstein Lewin & Co., since we were on record as being the auditors on the September 30, 1996 financial statement. Because of this letter, we must maintain independence from Visual Data and Hotelview. Pursuant to SEC and AICPA regulations, no employees of Goldstein Lewin & Co. are permitted to own stock in Visual Data or Hotelview or be a member of the Board of Directors of Visual Data or Hotelview. To my knowledge, all the employees of Goldstein Lewin & Co. adhere to that independent status.

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Simon Bernstein
Eliot Bernstein
Board of Directors
IVIEWIT, Inc.
June 7, 1999

Possible Conflict of Interest – Page Two

The September 30, 1996, September 30, 1997 and September 1998 tax returns were prepared by the following employees of Goldstein Lewin & Co.:

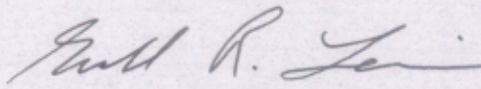
9/30/96	Natalie Kelly, CPA
9/30/97	Nicholas Buscemi, CPA
9/30/98	Nicholas Buscemi, CPA

I will be forwarding to you, under separate cover, notarized disclosures of confidentiality by employees of Goldstein Lewin & Co. regarding Iviewit, Inc., Visual Data Corporation and Hotelview Corporation.

If I can be of further help, please advise.

Sincerely,

GOLDSTEIN LEWIN & CO.
Certified Public Accountants



Gerald R. Lewin, CPA

GRL/bjw

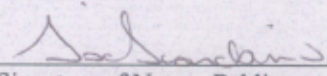
c: Christopher Wheeler, Esq.

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STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn to and subscribed before me this 7th day of June, 1999, by
Gerald R. Lewin who is personally known or who has produced
_____ as identification.





Signature of Notary Public

Lisa Scarabino

Printed Name of Notary Public
State of Florida at Large
My Commission No.
My Commission Expires:



GOLDSTEIN LEWIN & CO.

Certified Public Accountants

AFFIDAVIT

To: Simon Bernstein
Eliot Bernstein
Board of Directors
IVIEWIT, Inc.
500 S.E. Mizner Boulevard, Suite 102
Boca Raton, FL 33432

Re: Possible Conflict of Interest
Visual Data Corporation
Hotelview Corporation

I, Diedre Purvis, am presently employed by the firm of Goldstein Lewin & Co., Certified Public Accountants. At no time whatsoever have I discussed, nor intend to discuss, any information regarding IVIEWIT, Inc. with any members of the Board of Directors, officers or employees of Visual Data Corporation or Hotelview Corporation. I have never owned, nor do I currently own, stock of Visual Data or Hotelview. I have never advised any members of my family or anyone else to buy or sell stock of Visual Data or Hotelview.

I have never been, nor am I currently, a member of the Board of Directors or any advisory committee of Visual Data or Hotelview.

Diedre J. Purvis
Signature
June 17, 1999
Date

STATE OF FLORIDA
COUNTY OF PALM BEACH

Sworn and subscribed before me this 17th day of June, 1999, by
Diedre Purvis who is personally known or who has produced
_____ As identification.

Lisa Scarabino
Signature of Notary Public



Lisa Scarabino
Printed Name of Notary Public
State of Florida at Large
My Commission No.
My Commission Expires:

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