



IVIEWIT HOLDINGS, INC.

P. Stephen Lamont
Chief Executive Officer
Direct Dial: 914-217-0038

By Certified Mail

November 9, 2003

AICPA
Harborside Financial Center
201 Plaza Three
Jersey City, N.J. 07311-3881
Attn: Professional Ethics Division

Re: Complaint of Iviewit Holdings, Inc. Against Gerald Lewin and Erika Lewin of Goldstein Lewin & Co.

Dear Sir or Madam:

On behalf of Iviewit Holdings, Inc. and its shareholders, I write to file a complaint against Gerald Lewin and Erika Lewin of Goldstein Lewin & Co., Boca Raton, Fla. Moreover, according to the allegations cited below, the Company states that Mr. Lewin has been instrumental in aiding, abetting and, factually, coordinating the attempted misappropriations of the intellectual property of his former client, Iviewit Holdings, Inc. ("Company")^{1 2}.

BACKGROUND

In mid 1998, the Company's founder, Eliot I. Bernstein, among others ("Inventors"), came upon inventions pertaining to what industry experts have heretofore described as profound shifts from traditional techniques in video and imaging then overlooked in the annals of video and imaging technology. Factually, the technology is one of capturing a video frame at a 320 by 240 frame size (roughly, ¼ of a display device) at a frame rate of one (1) to infinity frames per second ("fps" and at the twenty four (24) to thirty (30) range commonly referred to as "full frame rates" to those expert in the industry). Moreover, once captured, and in its simplest terms, the scaled frames are

¹ Violation of AICPA Rules of Professional Conduct: ET Section 391, Ethics Rulings on Responsibilities to Clients

² Violation of AICPA Rules of Professional Conduct: ET Section 501 Acts Discreditable



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then digitized (if necessary), filtered, encoded, and delivered to an agnostic display device and zoomed to a full frame size of 1280 by 960 at the full frame rates of 24 to 30 fps. The result is, when combined with other proprietary technologies, DVD quality video at bandwidths of 56Kbps to 6MB per second, at a surprising seventy five percent (75%) savings in throughput (“bandwidth”) on any digital delivery system such as digital terrestrial, cable, satellite, multipoint-multichannel delivery system, or the Internet, and a similar 75% savings in storage on mediums such as digital video discs (“DVD’s”) and the hard drives of personal video recorders. Furthermore, industry observers who benefited from the Company’s disclosures have gone on to claim that "you could have put 10,000 engineers in a room for 10,000 years and they would never have come up with these ideas.”

Not very well connected in emerging technologies, the Inventors contacted an accountant, Mr. Gerald Lewin, CPA of Goldstein Lewin & Co., Boca Raton, Fla., who in turns refers Inventors to Mr. Christopher Wheeler, a partner in the Florida office of Proskauer Rose LLP (“Proskauer”). Moreover, once Inventors present the technology to Wheeler, Wheeler in turn introduces Inventors to Mr. Kenneth Rubenstein, a soon to be Proskauer partner, and the main protagonist of the Motion Pictures Experts Group (“MPEG” and the standards body for video technology) patent pool, wherein Rubenstein describes the technology as “novel.”

More specific to our complaint in reverse chronological order, and despite repeated requests for a complete set of the Company’s records in his possession, Mr. Lewin has refused to come forth with all requested documents and correspondences³, despite demands for same by the Company. Moreover, the Company alleges that said refusal to remit all Company documents is a result of Mr. Lewin’s and Ms. Lewin’s inaccurate and incomplete compilations of the Company’s financial statements that include, but are not limited to: (I) failure to properly compile the Company’s financial statements pertaining to revenue recognized by a disingenuous scheme among the Company’s former President & COO and Chief Financial Officer as documented by an internal Company accountant⁴; (II) failure to accurately put forth, so as not to mislead, Company documentation to an audit team of Arthur Anderson during an audit engagement⁵; and (III) failure to properly compile Company financial statements after the alleged misappropriation and conversion of some Six Hundred and Fifty Five Thousand Dollars (\$655,000) in Company funds by the Company’s former management, Proskauer, and a Company investor, Tiedemann/Prolow LCC and its principal, Bruce Prolow.

³ Violation of AICPA Rules of Professional Conduct: ET Section 501 Acts Discreditable

⁴ Violation of AICPA Rules of Professional Conduct: ET Section 501 Acts Discreditable

⁵ Violation of AICPA Rules of Professional Conduct: ET Section 501 Acts Discreditable



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Moreover, the failure to deliver documents after reasonable demand by the Company implies, the Company further alleges, the destruction of said documents in an ill-fated attempt to cloak the professional misconduct and negligent actions and inactions of Mr. Lewin, Ms. Lewin, and their legal referrals as seen in the flowchart attached herein as Exhibit A, who all, allegedly instigated by Mr. Lewin, aided by Mr. Lewin, abetted by Mr. Lewin, have attempted to misappropriate the Company's technologies, estimated by industry observers to potentially generate revenues in the billions of dollars annually.

Furthermore, in an unrelated Florida State action by and between Proskauer and the Company titled *Proskauer Rose LLP v. Iviewit.com, Inc. et. al.*, Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001), the Company removes reasonable doubt as to Mr. Lewin's professional misconduct by alleging that Mr. Lewin's deposition is perjured and misleading to the Palm Beach County Court, as Mr. Lewin's testimony feigns that he has no knowledge or understanding of the Company technologies, seemingly in an attempt to exculpate himself from the attempted misappropriations of the Company's intellectual property⁶, when, factually Mr. Lewin held a seat on the Company's board of directors since the Company's inception in June 1999, attended almost every major technology disclosure of the Company internally and with potential licensees, and his firm jointly authored every Company business plan developed and marketed to investors, all quite contrary to Mr. Lewin's testimony in the Palm Beach County Court⁷.

Still further, the Company removes reasonable doubt as to Mr. Lewin's and Ms. Lewin's professional misconduct by virtue of the facts that Mr. Lewin, after introduction to the Company of several of his clients, including but not limited to Hollywood.com, Visual Data Corp., and HotelView.com, now witnesses all of his clients (and all of the clients of his referred legal firm, Proskauer) conducting the unauthorized use of the Company's intellectual property learned under Confidentiality Agreements ("NDA's) secured by Mr. Lewin. Moreover, when the Company questioned Mr. Lewin on the unauthorized use by Visual Data Corp. and Hollywood.com, his prior clients, the Company finds Mr. Lewin having undisclosed conflicting interests, necessitating immediate action by then Company counsel, Proskauer⁸.

Further, reading between the lines of Mr. Lewin's testimony, it is clear that Mr. Lewin had full knowledge of the alleged misappropriation of the Company inventions by patent

⁶ Violation of AICPA Rules of Professional Conduct: ET Section 501 Acts Discreditable

⁷ Violation of AICPA Rules of Professional Conduct: ET Section 391, Ethics Rulings on Responsibilities to Clients

⁸ Violation of AICPA Rules of Professional Conduct: ET Section 101 Independence



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counsel that he recommended and referred to as his “close personal friends” and he fails to report their activity to the proper authorities, while all the while playing the “good cop” role of retaining his seat on the Company’s board and providing potential licensee introductions. Moreover, as a board member, Mr. Lewin had full knowledge of the allegations that former management had committed fraud, stolen equipment, and alleged misappropriation and conversion of approximately \$655,000 and Mr. Lewin failed to report these matters. As seen from Exhibit A, Mr. Lewin has been the key player in that he referred and then aided the covered up by his referred attorneys and management introducees, that have led to allegations of civil conspiracy and patent fraud not only on the Company but the United States Patent and Trademark Office, the United States Postal Service, sometimes through facsimile thus constituting wire fraud.

Moreover, the Company advises that Mr. Lewin accepted a five percent (5%) equity interest represented as founder’s stock at the formation of the Company⁹. Further to Goldstein Lewin’s reckless disregard for the independence requirements of the AICPA’s Rules of Professional Conduct, Erika Lewin was, factually, inserted as an employee of the Company so as to, the Company alleges, have first hand knowledge as to the progress of Mr. Lewin’s instrumental aiding, abetting and, factual, coordination of the attempted misappropriations of the intellectual property of the Company.¹⁰

Finally, the Company removes reasonable doubt as to the professional conduct of Mr. Lewin by alleging that, at a major Company internal technology disclosure to patent counsel, Mr. Lewin arrives uninvited, and when asked to leave the conference room of Proskauer during disclosure, conveniently leaves an open line on his mobile handset, wherein voices are heard stating that “Jerry, we can’t hear” by the Company inventors¹¹, which leads to further investigation by Company counsel his referred friend at Proskauer; soon thereafter, several of Mr. Lewin’s referrals began using techniques learned under NDA.

In closing, and for all the above reasons, the Company urges you take a closer look at the professional misconduct of Gerald Lewin and Erika Lewin of Goldstein Lewin & Co., Boca Raton, Fla., as the Company specifically believes AICPA should subject Mr. Lewin and Ms. Lewin to censorship according the what measures the Professional Ethics Division deems appropriate; due to the proprietary and confidential nature of the

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¹¹ Violation of AICPA Rules of Professional Conduct: ET Section 391, Ethics Rulings on Responsibilities to Clients

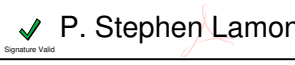


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Company's patent materials, we will provide exhibits and witnesses once the Professional Ethics Division determines that it will conduct inquiries on the merits of this statement.

Very truly yours,

IVIEWIT HOLDINGS, INC.

By:  **P. Stephen Lamont**
Digitally signed by P. Stephen Lamont, DN: cn=P. Stephen Lamont, o=IViewit Technologies, Inc., ou=Corporate, c=US, Date: 2003.11.09 11:28:12 -0800
Signature Valid
Chief Executive Officer

By:  **Eliot I. Bernstein**
Digitally signed by Eliot I. Bernstein, DN: cn=Eliot I. Bernstein, o=IViewit Holdings, Inc., c=US, Date: 2003.11.10 09:12:45 -0500, Reason: I am approving this document, Location: Boca Raton, FL
Signature Valid
Founder & President



EXHIBIT "A"

Lewin's Referrals That Begins the Coordinated Attempt to Misappropriate the Company's Technology, with Lewin's Coordination

