

March 16, 2004

PERSONAL AND CONFIDENTIAL

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle, Suite 801
Boynton Beach, FL 33457

RE: TNS 2004-038 Iviewit Holdings, Inc.

Dear Mr. Lamont:

The AICPA's Professional Ethics Division is conducting an initial review of Gerald and Erika Lewin's performance of professional services relating to Iviewit Holdings, Inc. To facilitate our investigation, please provide the following additional information:

1. What was your understanding as to the services to be performed by Mr. Gerald Lewin, Ms. Erika Lewin and/or the firm of Goldstein, Lewin & Co. for Iviewit Holdings, Inc. (e.g., tax return, accounting services, compilation of financial statements, etc.)?
2. With regard to the records that Mr. and Ms. Lewin failed to provide your company:
 - a. What type of documents did the company request?
 - b. To date, has the company received the requested documents?
 - c. You alleged that Mr. and Ms. Lewin destroyed company documents. Are these the same documents that the company requested and have not received? If no, please explain the type of documents destroyed.
3. On page 2 of your letter, you stated in both (I) and (III) that Mr. and Ms. Lewin failed to properly compile the Company's financial statement(s).
 - a. What financial statement(s) were Mr. and Ms. Lewin engaged to compile?
 - b. Are you alleging that Mr. and Ms. Lewin were aware of the "revenue recognized by a disingenuous scheme" and the "misappropriation" of funds and did not properly reflect these transactions on the financial statement(s)? Please explain.
4. Explain the type of information that Mr. and Ms. Lewin did not provide to Arthur Andersen LLP?
5. You stated that Mr. Lewin's deposition with the Palm Beach Country court was "perjured and misleading." If available, please provide a copy of this deposition.
6. On page 4 of your letter, you stated that Erika Lewin was "inserted as an employee of the Company." Please provide additional information regarding this allegation.

You may submit any additional documents or information that support your responses and would be of assistance in our investigation.

American Institute of Certified Public Accountants

Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311-3881 • (201) 938-3000 • (212) 318-0500 • fax (201) 938-3329 • www.aicpa.org

P. Stephen Lamont
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The administrative management of the investigation has been reassigned to me. Please address all further inquiries and correspondence to me at the address below.

If possible, I would appreciate receiving the requested information by April 30, 2004. If you need additional time to respond to my inquiries, please contact me.

Thank you for your cooperation in this investigation.

Sincerely,

A handwritten signature in black ink, appearing to read "Elizabeth Boltz", with a large, stylized flourish at the end.

Elizabeth Boltz, CPA
Technical Manager
Professional Ethics Division



IVIEWIT HOLDINGS, INC.

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

By Certified Mail

April 30, 2004

Elizabeth Boltz, CPA
Technical Manager, Professional Ethics Division
American Institute of Certified Public Accountants
Harborside Financial Center, 201 Plaza Three
Jersey City, N.J. 07311-3881

Re: TNS 2004-038 Iviewit Holdings, Inc.

Dear Ms. Boltz:

Thank you for your inquiry of March 16, 2004, and on behalf of Iviewit Holdings, Inc. ("Company"), I respond as follows:

1. What was your understanding as to the services to be performed by Mr. Gerald Lewin, Ms. Erika Lewin and/or the firm of Goldstein Lewin & Co. ("Lewin") for Iviewit Holdings, Inc.

Eliot I. Bernstein and Simon L. Bernstein, engaged Lewin for the purposes of reviewing inventions created by Eliot I. Bernstein, Zachirel Shirajee, and Jude Rosario in early 1998, locating patent counsel to opine on the novelty and patentability of those inventions, and once the technologies were evaluated by patent counsel Kenneth Rubenstein, Lewin participated in corporate formation matters, business plan creation, technology disclosures, securing potential licensees, securing sources of funding, and providing a full service accounting function for the Company, where full services would include but not be limited to:

- a. Preparation of monthly balance sheet, profit and loss, and statement of cash flows; and



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- b. Preparation of quarterly balance sheet, profit and loss, and statement of cash flows; and
- c. Preparation of year end balance sheet, profit and loss, and statement of cash flows; and
- d. Preparation of periodic operating budgets; and
- e. Coordination with a national CPA firm for an audit of the Company's financial statements as required by the venture financing documents entered into by the Company; and
- f. Preparation of tax returns; and
- g. Factually, acting as the "in-house" accounting staff for a development stage organization such as the Company.

Moreover, the Company, funded by more than Six Million Dollars (\$6,000,000) of investment capital by prominent entertainment investors and individuals alike, is a designer and developer of "backbone" video and imaging technology used in a wide spectrum of devices and applications with potential revenues streams, according to independent industry experts, running into the billion of dollars on an annual basis; most recently, examples of the Company's imaging overlay techniques were displayed by NASA in the images transmitted by the Mars Rover.

2. With regard to the records that Mr. and Ms. Lewin failed to provide your company: (a) What types of documents did the company request; (b) to date, has the company received the documents; (c) You allege that Mr. and Ms. Lewin destroyed company documents. Are these the same documents that the company requested and have not received? If no, please explain the type of documents destroyed.

In a June 5, 2003 electronic mail message to Lewin, the Company, parenthetically, describes its document request as follows:

1. Any and all documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst & Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your firm's possession; and
2. Your firm's billing records that cover the entire period that you represented the Company (no response to this request along with the above files you will transmit in 1, we will take as an acknowledgement that you have submitted the entire billing record).

Moreover, to date, the Company has yet to receive complete emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due diligence materials

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for outside auditors, due diligence materials for outside investors, bank reconciliations, billing records, correspondence to and from Raymond A. Joao, a former Company patent counsel, and notes on Lewin et. al.'s my first meeting with Christopher C. Wheeler, a Partner of Proskauer Rose LLP in Boca Raton, Fla., among other things

Furthermore, where the Company finds its document request not met, the Company assumes those documents to be missing and destroyed, and those missing and therefore destroyed documents are part and parcel of the Company's document request described above. Further, Lewin refused the document request for emails stating the task is too cumbersome, even in light of all circumstances surrounding the Company, and although the perpetrators consisted of many of his referrals or his referral's referrals; Lewin et.al.'s clients now include but are not limited to Visual Data, Hollywood.com, SportsLine.com, and entities of Huizenga Holdings

3. On page 2 of your letter, you stated that both in (I) and (III) that Mr. and Ms. Lewin failed to properly compile the company's financial statement(s). (a) What financial statements were Mr. and Ms. Lewin engaged to compile? (b) Are you alleging that Mr. and Ms. Lewin were aware of "revenue recognized by a disingenuous scheme" and the "misappropriation" of funds and did not properly reflect these transactions on the financial statement(s). Please explain.

As stated in our answer to your question 1 above, Lewin was engaged to compile all those financial statements in subparagraph a. to f. of the answer to your question 1.

Moreover, in an April 23, 2002 electronic mail message from former Company accountant, William R. Kasser, to Eliot I. Bernstein, paraphrasing, Kasser states that:

As you can see, without the Doyle number the Gross Profit for the year would have been well under \$100,000. They (former President & COO, Brian G. Utley and former Chief Financial Officer, Raymond T. Hersh) fattened the number and palmed it off on Lewin. These financial statements were submitted to Crossbow (lead investor of the Company). They may have also been given to Wachovia (a registered bank holding company in Charlotte, N.C.) and others.

Furthermore, despite where Kasser seemingly redirects the scheme and attributes to Utley and Hersh, the Company alleges that Lewin was aware of this disingenuous scheme and failed to expose the fraud to further the misappropriation of the Company's "backbone" intellectual property as his referrals were the individuals who have perpetrated the fraud; the Company can only speculate on how Lewin profits, but the Company will not speculate in this complaint.

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Additionally, in Spring 2001, the Company was negotiating a financing arrangement with Tiedemann/Prolow LLC of New York with an estimated debt infusion of up to One Million Five Hundred Thousand Dollars (\$1,500,000), all without Board authorization. Moreover, the ultimate loan purportedly amounts to Three Hundred and Forty Five Thousand Dollars (\$345,000) well off from the targeted amount. Furthermore, and not to emphasize the missed funding target, but directly thereafter, a former Company video engineer, Anthony Frenden, reports, paraphrasing, that:

Reale (former Vice President of Operations) was smiling broadly as he set down a large silver suitcase onto my computer desk. Upon opening it, he revealed rows and rows of one hundred dollar (\$100) bills in U.S. currency, going down as deep as the case. Upon my inquiry of the where the cash came from, Reale said it was from Bruce Prolow (of the Tiedemann/Prolow LLC investor).

As a result, since Lewin has not been forthcoming with the document request to ascertain whether or not these funds were additional financing over and above the purported \$345,000 loan, the Company alleges that Lewin were participants in this alleged misappropriation of Company funds. In deposition testimony for a billing dispute case with former general counsel of the Company, Lewin claims he has knowledge of patents misappropriated, wrongly assigned patents, and wrongful inventors named, all the while patents are steered into a company held by his referrals, and, again, the Company can only speculate on how Lewin et al. profits, but the Company will not speculate in this complaint.

4. Explain the type of information that Mr. and Ms. Lewin did not provide to Arthur Andersen LLP.

Please see the correspondences attached herein as Exhibit A, and the Company particularly points to Arthur Andersen LLP's specific request for evidence of an ownership position that Iviewit Holdings, Inc. (the investor company) holds in Iviewit Technologies, Inc. (where upon recent information from the United States Patent and Trademark Office, Iviewit Technologies, Inc. is the assignee of many of the Company's critical patent applications, the verified shareholders of which are Proskauer Rose LLP and New Media Holdings), and Lewin fails to respond to their request.

Furthermore, the Company engaged Arthur Andersen to satisfy audit clauses in the Company's financing documents as a result of the Crossbow Ventures, Inc. investment evidenced by the letter attach herein as Exhibit B; as a result, the Company technically defaults on its securities perhaps causing catastrophic loss to shareholders.

5. You stated that Mr. Lewin's testimony in the Palm Beach County court was "perjured and misleading." If available, please provide a copy of this deposition.



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The Company attaches herein as Exhibit C a copy of Lewin's deposition, where the Company additionally attaches a list of questions to former board directors, pertaining to, among other things, the materially false information given by Lewin under oath.

6. On page 4 of your letter, you stated that Erika Lewin was "inserted as an employee of the company." Please provide additional information regarding this allegation.

The Company submits an electronic mail message of Mr. Lewin of June 6, 2003, paraphrasing, pertaining to the status of Erika Lewin at the Company.

Also, please be aware that Erika was a full time employee of Iviewit and at that time was not an employee of Goldstein Lewin & Co.

Moreover, the Company alleges that this insertion of Ms. Lewin as Controller of the Company was a means for her to act as an informant to monitor the status of the alleged wrongdoings to the Company by Lewin and others that includes but is not limited to: (i) the knowing and willful burying of the critical elements of the Company's invention in patent applications begun by Joao under the direction of Kenneth Rubenstein, a Partner of Proskauer Rose LLP and the patent evaluator for those competitive technology pools known as MPEG 2 and MPEG 4 (see www.mpegla.com for more information); (ii) the continuation of this pattern of fraud and deception by Lewin by turning a blind eye to the formation of a multitude of Iviewit entities formed by Wheeler of Proskauer so as to create a "shell game" that transfers the assignment of critical patent applications to the company of which Proskauer holds its ownership position without any evidence of the ownership position of Iviewit Holdings, Inc. (the investor company) as a means to resurrect the Company's critical patent applications at some future time; (iii) the continuation of this pattern of fraud and deception by Lewin and others during the tenure of William J. Dick of Foley & Lardner LLP as patent counsel; (iv) the continuation of this pattern of fraud and deception by Lewin and others during the tenure of Blakely Sokoloff Taylor & Zafman LLP as patent counsel; and (v) the continuation of this pattern of fraud and deception by Lewin and others in the financings of the Company's lead investor Crossbow Ventures, Inc. and Tiedemann Prolow LLC.

Additionally, it is important to note that Lewin was a member of the Company's Board of Directors at all times relevant herein.

Lastly, and as stated in the Company's letter of November 9, 2003, 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

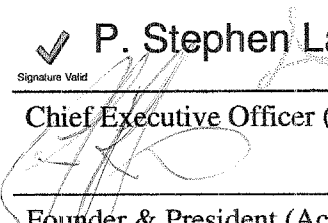



Elizabeth Boltz, CPA
April 30, 2004
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ensorship according to what measures the Professional Ethics Division deems appropriate.

Very truly yours,

IVIEWIT HOLDINGS, INC.

By:  **P. Stephen Lamont**
Signature Valid
 Chief Executive Officer (Acting)

By: 
 Founder & President (Acting)

Digitally signed by P. Stephen Lamont
 DN: cn=P. Stephen Lamont,
 o=iViewit Holdings, Inc.,
 ou=Corporate, c=US
 Date: 2004.04.30 10:53:41 -0400



EXHIBIT "A"

[INSERT AA CORRESPONDENCES]

Memorandum

To: Mariana Santora, Manager

Arthur Andersen

CC: Brian Utley, President

From: Raymond T. Hersh, CFO

iviewit

Date: September 20, 2000

Re: Your Fax Memo 8/24/00 re iviewit Open Items

Dear Ms. Santora:

AA IS ACCUSING ERIKA LEWIN OF NOT BEING FORTHCOMING IN AN AUDIT AND AFTER REVIEWING INFO SHE GAVE THEY HAD EVERY RIGHT.

With regard to the above list you sent us three weeks ago, I was rather surprised to receive same given that, although I was not part of **iviewit** at the time and was not involved with the December 31, 1999 audit in question, I was of the impression that all field work had been completed some months ago. Consequently, I was most puzzled that that could have been the case in the face of the magnitude of the information you are currently requesting.

Needing help in order to address your questions, I met earlier this week with Erika Lewin, our former Controller and the principal contact person involved with the audit, and, while she is miffed at the possible implication that she was not adequately forthcoming during the audit (which appears not to be the case whatsoever), frankly, I am rather amazed, if not shocked, at her information.

I will address your memo in the same order as provided:

1. I am advised that AA was supplied with a complete flow chart showing all the entities and their interrelationships, succession and former "known as" names. This information resides in four (4) volumes provided by Erika; they are:

THIS IS FORMERLY UVIEW BUT IVIEWIT TECHNOLOGIES SOMEHOW WAS ALSO FORMERLY IVIEWIT HOLDINGS???

- A. One for **iviewit Holdings, Inc. (formerly, uview).**
- B. One for **iviewit Technologies, Inc. (formerly, iviewit LLC).**
- C. Two for **iviewit.com, Inc. (formerly, iviewit.com LLC).**

HE LEAVES OFF IVIEWIT, INC. HE MISREPRESENTS TECHNOLOGIES AS FORMERLY IVIEWIT.COM LLC (ACCORDING TO STATE RECORDS THIS WAS A NAME CHANGE FROM THE OTHER IVIEWIT HOLDINGS (2)).

THIS IS INCORRECT, SUPPOSED TO BE ACCORDING TO LEWIN FORMERLY IVIEWIT HOLDINGS. PER DELEWARE CORP TECHNOLOGIES HAD

LLC WAS NEVER IVIEWIT.COM LLC THEY ARE MISLEADING AUDITORS

I am also advised that all detail in these binders was explained to Brian Fox in late March/early April by Erika and that she called him on Monday in advance of our meeting for confirmation that these binders still reside with AA.

2. The roll-forward of equity is contained in the above referenced binders, and this was provided prior to the completion of field work.
3. Your question here requests Attachment A of the 6/11/99 minutes of "LLC". Actually, there are minutes carrying that date for both iviewit.com LLC and iviewit LLC. In each case, Attachment A is a Limited Liability Company Agreement. Since I do not know exactly which company you are referring to, a copy of each such agreement is being sent by mail with a copy of this Fax Memo.
4. Brian Utley's Employment Agreement is in one of the binders under "Attachments".
5. This was answered to Brian Fox in May; in any event, there was never an entity called "uvuevideo.com".
6. The referenced 5% stock offering undoubtedly relates to the Huizenga loan which converted to a 5% equity at the initial \$10 million valuation. This investment initially took place in iviewit LLC and was later translated/transferred to iviewit Holdings, Inc.
7. Erika advised Brian Fox as to this question in approximately May. In any event, this 5% reserved for Employee is in iviewit Holdings, Inc.; it is merely reserved but not issued, and it will be in the form of Class B Common shares.
8. Erika worked for hours with Brian Fox substantiating the Proskauer accrual; she/they did detailed testing, and it should already be in the detailed GL
9. Same answer as to item # 8 immediately above.
10. After Erika effected all Brian Fox's proposed or requested adjustments, she did a minority interest calculation which she delivered to him and which was confirmed by him to her.
11. This is the same as the answer to item #1 above. AA was given all this detail during the field work through 12/31/99. As to Options and Warrants, there were none as at 12/31/99. From the standpoint of expediency, must you roll forward as to these items beyond 12/31/99, in which case would it not be only to a date consistent with the completion of field work rather some later date??
12. Attached is an unaudited, interim Balance Sheet prepared internally, as at 8/31/00. Obviously, in the absence of AA supplying work papers and a beginning trial balance, we were working under a terrible impediment, and the accuracy of the statement is our best estimation and otherwise questionable. That impediment (absence of work papers) has also prevented the Company from filing timely tax returns. Further as to this item, in February 2000, the Company took in \$1 million from Crossbow/Alpine Venture Capital with which it paid bills outstanding as of 12/31/99, and shareholders loans in existence at that time (February) were converted into one year notes.

????

Ms. Santana, I am dismayed at the state of this audit and the submittal of this previously addressed list at this late date. What's more, I approached Brian Fox early in August with a request of what it would take, from a time and cost standpoint, for AA to review a new Financial Model and Projection completed for iviewit together with our local accountants. This Model needed to be translated from a Modified Cash method to GAP. After I nagged him several times over the course of at least ten days, all he would tell me was to expect your call which never came, and obviously we never got the answer, causing us to arrange to have that work done elsewhere.

AA was selected by iviewit for particular reasons. However, obviously, your firm has five other competitive peer organizations from which to choose, and I believe it behooves all of us to determine whether AA and our Company should remain in this professional relationship.

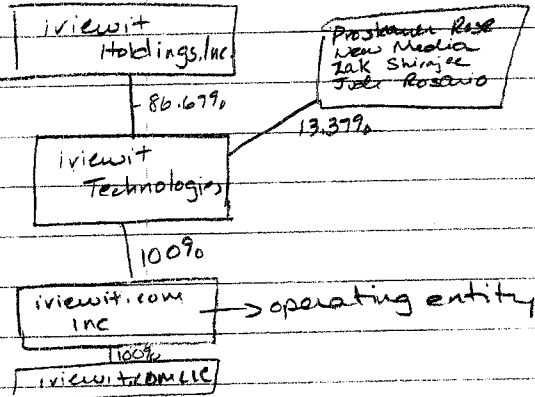
Very truly yours,

Raymond T. Hersh

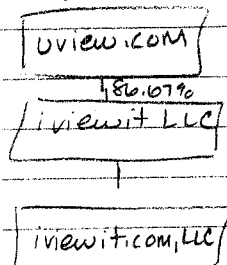
Atts.

Larry,

The entity structure can be a little confusing. As of right now, here is how it stands



Here's where it gets fun. iViewit.com LLC used to be the operating entity, iViewit.com Inc. came in & took over all of it's assets through a stock swap w/ iViewit Tech. (well, actually, the entity that iViewit Tech. took over). iViewit.com LLC still exists because we have contracts in LLC's name. iViewit Tech. in its most original form was iViewit LLC. This entity did a asset transfer (I believe) with a new entity - iViewit Holdings (not to be confused with the iViewit Holdings we know now). iViewit Holdings had a name change to iViewit Technologies. Immediately thereafter, iView.com (the original top dog co.) had a name change to iViewit Holdings. Here is the original entity structure:

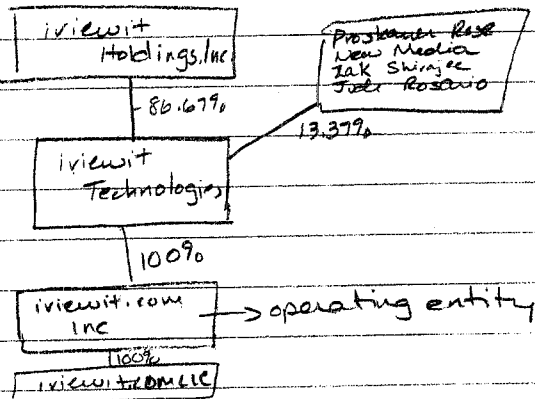


Let me know if you have any questions! ☺

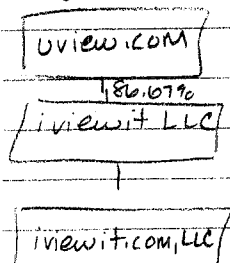
-Erika

Larry,

The entity structure can be a little confusing. As of right now, here is how it stands



Here's where it gets fun. iViewit.com LLC used to be the operating entity. iViewit.com Inc. came in & took over all of it's assets through a stock swap w/ iViewit Tech. (well, actually the entity that iViewit Tech. took over). iViewit.com LLC still exists because we have contracts in LLC's name. iViewit Tech. in its most original form was iViewit LLC. This entity did a asset transfer (I believe) with a new entity - iViewit Holdings (not to be confused with the iViewit Holdings we know now). iViewit Holdings had a name change to iViewit Technologies. Immediately thereafter, iView.com (the original top dog co.) had a name change to iViewit Holdings. Here is the original entity structure:



Let me know if you have any questions! ☺

-Erika



Fax



ARTHUR ANDERSEN

To **Raymond Hersh**
Company **Iviewit Holdings, Inc.**
Fax number **561 999 8810**
Date **August 24, 2000**
Number of pages to follow **1**
From **Mariana V. Santora**

Arthur Andersen LLP
One Biscayne Tower
Suite 1470
Miami, FL 33131-1801

Tel (305) 374-3700
Fax (305) 789-2477

Office location
Charge number

Priority Immediate Normal Overnight
 Send with attached distribution list

If unreadable or incomplete please call (305) 789 2578

Privileged/confidential information may be contained in this facsimile and is intended only for the use of the addressee. If you are not the addressee, or person responsible for delivering to the person addressed, you may not copy or deliver this to anyone else. If you receive this facsimile by mistake, please notify us immediately by telephone. Thank you.

Subject/special instructions **RE: Audit open Items**

**IVIEWIT HOLDINGS, INC.
OPEN ITEMS**

1. Why are there two separate minutes (both dated 6/11/99) for iviewit LLC & iviewit.com LLC? How do these two entities relate to one another? Where does iviewit.com LLC show up in the entity flowchart that you provided to us? Martha said that iviewit LLC & iviewit.com LLC is the same entity-is this true?
2. We are trying to tie in individual shareholder issuances that are listed in the 6/11/99 minutes of iviewit LLC. Please provide a detail rollforward of equity by individual shareholder. If its not too much trouble, please provide the same kind of equity rollforward for all the iviewit entities.
3. In the 6/11/99 minutes of LLC, Attachment A is missing. Please provide a copy of this agreement.
4. We need a copy of the employment agreement for Brian Utley (most recent if amended) that spells out details of payout (9/24/99 minutes were vague).
5. Do we have a sub. called "uvuvideo.com"? This was mentioned in the 12/1/99 minutes, however I have never heard of it and it is not on the entity flowchart that you provided us.
6. The 12/1/99 minutes discuss a 5% stock offering. Did this take place and if so, where are these shares in the listing of shareholders?
7. Per the 3/3/00 iviewit holdings minutes, 5% of stock is to be reserved for an ^{authorized} employee option plan, and 5% is to be reserved for executive recruitment. Did the company follow through with this? If so, we need a detail of these shares (class, total # reserved, total # issued).
8. We received the Proskauer-Rose legal response back-it listed unbilled fees due at 12/31/99 of \$88,402. I did not see this on the accrual listing. Did we accrue for this elsewhere? If not, ^{Erin} this is an additional entry.
9. Please confirm that total expenses incurred for all work performed by your dad's firm totaled \$40,463 (for related party disclosure). ^{billing}
10. Please provide your revised minority interest calculation after audit adjustments and the effects of additional adjustment (if needed) relating to question 8. ^{Erin}
11. Detail of all activity in equity (i.e. issuance of stock, stock options, warrants, payment of services with stock, etc.) for 1999 and 2000 (at least through 6/30/00). ^{schedule}
12. In order to determine the Company's current financial position, we need to see the latest interim financials (at least through 6/30/00). Most importantly, how has the Company paid for its liabilities at December 31, 1999 of approximately \$500K and the Company's commitment for payment of its \$187,500 to its shareholders.

**IVIEWIT HOLDINGS, INC.
OPEN ITEMS**

1. Why are there two separate minutes (both dated 6/11/99) for iviewit LLC & iviewit.com LLC? How do these two entities relate to one another? Where does iviewit.com LLC show up in the entity flowchart that you provided to us? Martha said that iviewit LLC & iviewit.com LLC is the same entity-is this true? *No*
2. We are trying to tie in individual shareholder issuances that are listed in the 6/11/99 minutes of iviewit LLC. Please provide a detail rollforward of equity by individual shareholder. If its not too much trouble, please provide the same kind of equity rollforward for all the iviewit entities. *done*
3. In the 6/11/99 minutes of LLC, Attachment A is missing. Please provide a copy of this agreement. *minute books w/ PR - check man*
4. We need a copy of the employment agreement for Brian Utley (most recent if amended) that spells out details of payout (9/24/99 minutes were vague). *from Brian*
5. Do we have a sub. called "uvuvideo.com"? This was mentioned in the 12/1/99 minutes, *uvuview* however I have never heard of it and it is not on the entity flowchart that you provided us. *See nar- rator in #1*
6. The 12/1/99 minutes discuss a 5% stock offering. Did this take place and if so, where are these shares in the listing of shareholders? *The Utizenya loan converted to 5000 equity at 70 million valuation*
7. Per the 3/3/00 iviewit holdings minutes, 5% of stock is to be reserved for an employee option plan, and 5% is to be reserved for executive recruitment. Did the company follow through with this? If so, we need a detail of these shares (class, total # reserved, total # issued). *auth'd issued; only in minuts*
8. We received the Proskauer-Rose legal response back-it listed unbilled fees due at 12/31/99 of \$88,402. I did not see this on the accrual listing. Did we accrue for this elsewhere? If not, this is an additional entry. *what accrual listing. Check with Erika.*
9. Please confirm that total expenses incurred for all work performed by your dad's firm totaled \$40,463 (for related party disclosure). *✓ Erika*
10. Please provide your revised minority interest calculation after audit adjustments and the effects of additional adjustment (if needed) relating to question 8. *✓ Erika*
11. Detail of all activity in equity (i.e. issuance of stock, stock options, warrants, payment of services with stock, etc.) for 1999 and 2000 (at least through 6/30/00). *(1)*
12. In order to determine the Company's current financial position, we need to see the latest interim financials (at least through 6/30/00). Most importantly, how has the Company paid for its liabilities at December 31, 1999 of approximately \$500K and the Company's commitment for payment of its \$187,500 to its shareholders. *8/31/00 statement explain*

1) Activities: Alpine (2580 sh.); Jason Gregg (685 sh.); options to note holders. fuel cap table.

✓ with Brian Utley

with Brian Fox
Erika Lowin

10/3/00

IVIEWIT HOLDINGS, INC.
OPEN ITEMS

White Out

OK

1. Why are there two separate minutes (both dated 6/11/99) for iviewit LLC & iviewit.com LLC? How do these two entities relate to one another? Where does iviewit.com LLC show up in the entity flowchart that you provided to us? Martha said that iviewit LLC & iviewit.com LLC is the same entity-is this true?

OK

2. We are trying to tie in individual shareholder issuances that are listed in the 6/11/99 minutes of iviewit LLC. Please provide a detail rollforward of equity by individual shareholder. If its not too much trouble, please provide the same kind of equity rollforward for all the iviewit entities.

Sent

3. In the 6/11/99 minutes of LLC, Attachment A is missing. Please provide a copy of this agreement.

o

4. We need a copy of the employment agreement for Brian Utley (most recent if amended) that spells out details of payout (9/24/99 minutes were vague).

OK

5. Do we have a sub. called "uvuvideo.com"? This was mentioned in the 12/1/99 minutes, however I have never heard of it and it is not on the entity flowchart that you provided us.

OK

6. The 12/1/99 minutes discuss a 5% stock offering. Did this take place and if so, where are these shares in the listing of shareholders?

OK

7. Per the 3/3/00 iviewit holdings minutes, 5% of stock is to be reserved for an employee option plan, and 5% is to be reserved for executive recruitment. Did the company follow through with this? If so, we need a detail of these shares (class, total # reserved, total # issued).

OK

8. We received the Proskauer-Rose legal response back-it listed unbilled fees due at 12/31/99 of \$88,402. I did not see this on the accrual listing. Did we accrue for this elsewhere? If not, this is an additional entry.

OK

10. Please provide your revised minority interest calculation after audit adjustments and the effects of additional adjustment (if needed) relating to question 8.

OK

11. Detail of all activity in equity (i.e. issuance of stock, stock options, warrants, payment of services with stock, etc.) for 1999 and 2000 (at least through 6/30/00).

OK

12. In order to determine the Company's current financial position, we need to see the latest interim financials (at least through 6/30/00). Most importantly, how has the Company paid for its liabilities at December 31, 1999 of approximately \$500K and the Company's commitment for payment of its \$187,500 to its shareholders.

THIS INDICATES THAT UVIEW/HOLDINGS MAY NOT OWN ANY OF TECHNOLOGIES HOLDINGS



ARTHUR ANDERSEN

Mr. Raymond Hersh
Iviewit Holdings, Inc.
2255 Glades Road
One Boca Place, Suite 337 W
Boca Raton, Florida 33431

Arthur Andersen LLP
Suite 1700
Phillips Point-West Tower
777 South Flagler Drive
West Palm Beach FL 33401
Tel 561 832 8100
Fax 561 655 1450
www.arthurandersen.com

October 9, 2000

Dear Raymond:

THIS INDICATES THAT AFTER MONTHS OF AUDIT, AA WANTS PROOF THAT IVIEWIT HOLDINGS (1) OWNS ANY OF TECHNOLOGIES. THEY ARE UNAWARE OF TWO HOLDINGS COMPANY BECAUSE OF THE MISREPRESENTED CORP STRUCTURE. IF HOLDINGS DOES NOT OWN TECHNOLOGIES, WHO DOES? WHERE ARE THE STOCK CERTS, ETC. FOR HOLDINGS (2). THIS MAY MEAN THAT THE UVIEW/HOLDINGS SHAREHOLDERS OWN NONE OF THIS TECHNOLOGIES COMPANY AND NONE OF THE PATENTS IN TECHNOLOGIES WHICH SHOULD NOT BE THERE IN THE FIRST PLACE.

As you are aware, we are in the final stages of completing the audit of iviewit Holdings, Inc. To complete our audit, we need to receive the following:

1. Documented evidence of iviewit Holdings, Inc.'s 86.7% ownership interest in iviewit Technologies, Inc. such as a stockholders' agreement and share certificates.
2. Schedule of capital lease obligations of all leased computer equipment. This schedule should provide the total annual future commitments under this lease.
3. Description of any beneficial conversion features of the Company's preferred stock. In addition, please verify if there are different classes of preferred stock, and if so, any differences between these classes of shares.
4. With regards to the 7% promissory notes totaling \$187,500 at December 31, 1999, please verify that the Company accrued interest on these outstanding notes. If not, the accrual will be an additional audit adjustment.
5. With regards to the offer to exchange the above mentioned 7% promissory notes for 12% notes that are convertible into shares of Class A common stock, please provide the amount of the 7% notes that were converted as of April 7, 2000.
6. With regards to the Company's offer to certain qualified purchasers the opportunity to purchase up to \$85,000 in 12% notes that are convertible into shares of Class A common stock, please confirm the total amount purchased as of April 7, 2000.

In addition to the resolution of these matters, we will need to be paid at least \$12,000 of our outstanding fees before any further work can be performed to complete the audit. We have incurred a significant amount of time (approximately 300 hours) and expenses on this engagement and have received no payments on outstanding billings to date.

WHERE IS SIGNATURE PAGE?



"I view it!"

November 15, 2000

Ms. Denise Veitch
Partner
Arthur Andersen LLP
One Biscayne Tower – Suite 1470
Miami, Florida 33131-1801

Dear Denise:

This acknowledges and responds to your letter of October 9, 2000.

I appreciate that Brian Fox and Steve Davis spent part of a day with us in late September. I truly thought that that was the "end of the road" as respects the completion of the 1999 Audit, and I was disappointed to see yet another list of questions or requests. I did not respond sooner, frankly, in view of your renewed demand that work would not continue or complete in the absence of payment of \$12,000.

That payment was not possible as **iviewit** was in the midst, and in great need, of an additional money raise. A limited, partial funding has just occurred this week, and yours is one of the first accounts I am addressing by this letter and the enclosed check for \$3,000 (at the least, as a showing of good faith).

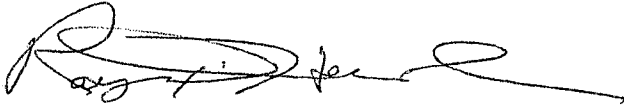
I have been involved with **iviewit** since April, and to the best of my knowledge there has been no meaningful contact from Arthur Andersen at the Manager or Partner level since that time, and who knows when prior. Given that **iviewit** is an emerging company, I would presume that companies of our size or status represent an important component of your own firm's growth strategy – sort of like the importance of the Minor Leagues to the Majors. On that basis, I would expect that your firm and its principals would take an interest in supporting **iviewit** both from the standpoint of prospective customer (other clients) and strategic partnering introductions, as well as funding sources –the latter, either through AA relationships and/or an investment fund which AA may maintain as certain other national audit firms do (I thought that AA was among them).

It is my intention to clear our billing with your firm as soon as practicable. However, I also need reassurance that the \$15,000 fee for the 1999 Audit, of which I have been apprised by our president, is accurate and complete. In that regard, I found it terribly unsettling and unacceptable when Brian Fox mentioned in a telephone conversation this past summer, at which time I was attempting to get this audit finished, that Mariana Santora had indicated that there would be additional billings "due to delays on

iviewit's part." That was the first and presumably the last we have heard of that one! Additionally, I assume you are aware of the memo that I sent to Mariana, dated September 20, 2000, at which time I stated that "the absence of work papers and beginning trial balance...[has imposed] a terrible impediment [on iviewit], preventing the Company from filing timely tax returns." If that was true in September, as it was, it is true today in spades, and at the least, I would expect that, by the enclosure of this \$3,000, the refusal to provide that information to our local accountants, Goldstein Lewin & Co., will be rectified promptly.

Denise, obviously communication between our two organizations has been poor, and I would be happy to meet with you to resolve my issues and concerns. Certainly, we will clear the bill as soon as practicable, and we can all decide, as I otherwise stated to Marianna in the same memo, whether we wish to remain in this professional relationship.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Raymond T. Hersh", with a long horizontal flourish extending to the right.

Raymond T. Hersh
Chief Financial Officer

Cc Brian Utley, President

Encl.

913-600-1111

ARTHUR ANDERSEN

Mr. Raymond Hirsch
Chief Financial Officer
Iviewit.com
One Boca Place
2255 Glades Road, Suite 337W
Boca Raton, Florida 33431

Arthur Andersen LLP
Suite 1470
One Biscayne Tower
Miami FL 33131
Tel 305 374 9700
Fax 305 789 2477

November 27, 2000

Dear Ray,

I am in receipt of your letter dated November 15, 2000 and acknowledge receipt of \$3,000 towards our \$15,000 fee arrangement.

I sincerely regret that you were not with the Company when we were initially engaged on January 19, 2000, as I am certain we would not be in this position today had the Company not had turnover in the accounting department. In that regard, I will consider the \$3,000 payment in full on our services to date which have approximated in excess \$25,000. Similarly, we will not proceed with any additional services at this time. With respect to your reference to Mariana's communication of additional fees, our arrangement letter clearly states that "the ultimate amount of our fee will be dependent upon the completion of these schedules." Clearly, due to the turnover in Iviewit's accounting department, completion of requested schedules was significantly delayed and resulted in an extremely inefficient process. Normally, we bill for the cost associated with this type of delay which is beyond our control.

I am confused with your comment regarding our "refusal" to provide information to your local accountants. I presume that the Company has trial balances that would be used as support of any tax return.

THIS IS AMAZING,
THE AUDITOR IS
PISSED AND FIRING
US. HE IS
CONFUSED WHY
WE ARE BLAMING
AA FOR NOT
HAVING PROPER
TAX RETURNS.

Again, I regret the position that you and I are in with respect to this work and similarly, I regret that our professional relationship has terminated.

Please feel free to call me if I can be of any help in the future.

Fax 241-0071

Very truly yours,

Attention:

ARTHUR ANDERSEN LLP

Jerry Lewin

By 
Denise D. Veitch

IVIEWIT . COM / INC. FILE



EXHIBIT "B"

[INSERT CROSSBOW AUDIT LETTER]



December 7, 2000

Mr. Brian G. Utley
President
Iviewit.com Holdings, Inc.
One Boca Place
2255 Glades Road
Suite 337 West
Boca Raton, FL 33431

Dear Mr. Utley:

As you may be aware, Section 2.5 of the Securities Purchase Agreement requires that your company furnish us with unaudited monthly, and quarterly financial statements, a yearly operating plan, as well as audited annual financial statements.

During a recent review of our portfolio company files, we noticed that we are missing certain required documents from Iviewit.com Holdings, Inc.

The documents that are missing are:

1. Monthly unaudited financial statements, including a balance sheet, income statement, and statement of cash flow for the months ended **March 31, 2000** through **October 31, 2000** each in comparative form with the Company's budget for each month and an analysis and report on the financial and operating condition of the Company during each month.
2. Unaudited quarterly financial statements, including a balance sheet, income statement, and statement of cash flow for the quarters ended **March 31, 2000**, **June 30, 2000** and **September 30, 2000** each in comparative form with the Company's budget for that quarter, and an analysis and report on the financial and operating condition of the Company during those quarters.
3. Operating plan for the year beginning **January 01, 2001**.

We understand that you are busy with the day-to-day operations of your Company; nonetheless, we would be grateful if you could send the above-described reports to us as soon as possible.

Mr. Brian G. Utley
December 7, 2000
Page 2

If you have any questions please feel free to contact me at (561) 838-9005; ext.230. Thank you for your time and good luck with all your future endeavors.

Respectfully yours,

Tiffany A. Snow
Analyst

cc: Hank Powell



"I view it!"

www.iviewit.com

2255 Glades Road
One Boca Place - Suite 337W
Boca Raton, FL 33431
Voice: 561.999.8899
Fax: 561.999.8810
Toll: 877.484.8444

February 2, 2001

Mr. Hank Powell
Principal
Crossbow Ventures
515 North Flagler Drive -- Suite 1200
West Palm Beach, FL 33401

Via Fax No. 561-838-4105

Dear Hank:

Relative to your call yesterday, I regret that my letter of January 29, 2001 did not adequately explain the condition of our accounting at iviewit or satisfy your needs.

As explained, for the past nine months, our bookkeeping function has been served by a light-weight payables clerk, but that I am actively interviewing for, at the least, a full charge bookkeeper with financial statement generating capability, or, at the most, a Controller or Ass't. Controller

While we have had QuickBooks as our bookkeeping system, I have not been confident of the total reliability of the reports available, albeit unaudited, as a reflection of the quality of the person in the position. Hence, as I have told you, we have brought in Goldstein Lewin to prepare a Compilation Report Financial Statement for the year ended December 31, 2000, and that statement should now be ready in about 7 - 10 days as a prelude to proceeding with Ernst & Young to be our Auditors in order to undertake the preparation of certified audits for 1999 and 2000 (picking up on the work almost completed by Arthur Andersen for 1999).

All of the above notwithstanding, since my involvement I have always monitored cash balances on a DAILY basis and receivables and payables on a weekly basis. As a result, I can advise that, as of January 31, 2001, we had cash balances of approximately \$180,000. As you consider that number, I will also list immediately below the use of money over the past three months since Crossbow began advancing money early in November toward the \$1.2 million December loan (all numbers are plus or minus 3-5%):

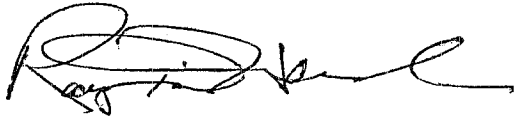
Payables in arrears	\$ 30,000
Monthly burn-November (excl. prof'ls)	190,000
Monthly burn-December (excl. prof'ls)	210,000
Monthly burn January (excl. prof'ls)	220,000
Professional service providers (law firms/CPA's/Wachovia)	175,000
Salaries in arrears	140,000
Los Angeles office setup	<u>100,000</u>
TOTAL	\$1,065,000

Further as to cash, we are undertaking initiatives to effect substantial reductions in our burn rate, and, as you know from Brian, we have had a commitment in place for the past month or two for an additional funding to reach us imminently. Also, Wachovia is meeting with us next week to finalize the road show effort.

Pending our release of the Goldstein Lewin unaudited financial statement for 2000, I am attaching from our QuickBooks system an Income Statement for the year ending December 31, 2000 and a Balance sheet as at December 31, 2000. Additionally, I am including an Income Statement for the month of December 2000. Obviously, you realize from my two letters to you that these statements do not have the benefit of any review or adjustments by Goldstein Lewin as a result of their current efforts.

I trust that all of this will further demonstrate our understanding of our obligations to you, as well as the steps we have undertaken to meet those obligations.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Raymond T. Hersh', written in a cursive style.

Raymond T. Hersh
Vice President - Finance

cc Brian Utley

encls.



EXHIBIT "C"

[INSERT LEWIN DEPOSITION AND QUESTIONS]

IN THE CIRCUIT COURT OF THE
15TH JUDICIAL CIRCUIT, IN AND
FOR PALM BEACH COUNTY, FLORIDA

PROSKAUER ROSE LLP, a New
York limited liability partnership,

Plaintiff,

vs.

No. CA 01-04671 AB

IVIEWIT.COM, INC., a Delaware corporation,
IVIEWIT HOLDINGS, INC., a Delaware corporation,
and IVEWIT TECHNOLOGIES, INC., a Delaware
corporation,

Defendants.

Boca Raton, Florida
September 11, 2002
11:00 o'clock a.m.

DEPOSITION
OF
GERALD LEWIN

Certified Copy

1 APPEARANCES :

2 PROSKAUER ROSE
3 by: CHRISTOPHER W. PRUSASKI, ESQ.
4 Appearing on behalf of the Plaintiff.

5 SELZ & MUVDI SELZ, P.A.
6 by: STEVEN M. SELZ, ESQ.
7 Appearing by telephone on behalf of the Defendants.

8 - - - - -

9 Deposition of GERALD LEWIN, a witness of
10 lawful age, taken by the Plaintiff, for purposes of
11 discovery and for use as evidence in the
12 above-entitled cause, pursuant to notice heretofore
13 filed, before TAMARA EMERICK-MASCI, Registered
14 Professional Reporter and Notary Public, in and for
15 the State of Florida at Large, at 2255 Glades Road,
16 Boca Raton, Florida.

17 - - -

I N D E X

WITNESS:

D C RD

RC

GERALD LEWIN

BY MR. PRUSASKI

4

58

BY MR. SELZ

45

E X H I B I T S

PLAINTIFF'S

PAGE

1

43

2

44

3

44

1 Thereupon:

2 GERALD LEWIN

3 a witness, being first duly sworn in the
4 above-entitled cause, testified under oath as
5 follows:

6 DIRECT EXAMINATION

7 Q. (By Mr. Prusaski) Sir, could you state
8 your name for the record, please?

9 A. Gerald R. Lewin - L-e-w-i-n.

10 Q. Mr. Lewin, my name is Chris Prusaski.
11 You're here being deposed in the case of Proskauer
12 Rose versus IVIEWIT.COM, et al. It's a lawsuit
13 that's pending in Circuit Court in Palm Beach County
14 over the payment of attorney's fees.

15 I'll ask you if you've ever had your
16 deposition taken before?

17 A. I've had. Not relating to this case, but
18 I've had my deposition taken before.

19 Q. The only reason I ask that is just to
20 make sure you know what the ground rules for a
21 deposition are. I think you're familiar with those.

22 Everything we say in this room gets taken
23 down by the reporter. You can't nod your head
24 because the reporter can't take that down accurately.
25 So you have to answer in the affirmative or negative

1 if it's a yes or no.

2 If I ask you a question you don't
3 understand, please just simply ask me to repeat it or
4 reword it and I will.

5 A. Okay.

6 Q. If you answer a question, it's assumed
7 that you understood - understood the question.

8 A. Okay.

9 Q. If you need a break or anything, please
10 ask me.

11 A. Okay.

12 MR. PRUSASKI: Go off the record for a
13 second. Steve, hold on. We lost him.

14 (Discussion held off the record.)

15 MR. PRUSASKI: Go back on the record. We
16 lost Mr. Selz from the call.

17 Is Mr. Bernstein on the phone?

18 MR. SELZ: No, he isn't.

19 MR. PRUSASKI: Okay.

20 Q. (By Mr. Prusaski) Mr. Lewin, what is
21 your address?

22 A. 7050 Ayrshire Lane - A-y-r-s-h-i-r-e.

23 Q. Boca?

24 A. Yes. 33496.

25 Q. What's your occupation, sir?

1 A. I'm a CPA.

2 Q. How long have you been doing that?

3 A. Thirty-one years.

4 Q. Do you have your own business?

5 A. I am a principal in a CPA firm.

6 Q. What's the name of that company?

7 A. Goldstein, Lewin and Company.

8 Q. Other than CPA, do you hold any other
9 professional licenses?

10 A. No.

11 Q. Did you do anything to prepare for this
12 deposition today other than receive my subpoena?

13 A. No.

14 Q. The reason we asked you to come in for
15 your deposition today is because it's our
16 understanding that you were on the board of directors
17 for the Iviewit companies; is that correct?

18 A. That's correct.

19 Q. Now, for the purposes of this deposition,
20 when I use the term -- I know that there were
21 numerous Iviewit companies. So when I use the term
22 Iviewit, I'm referring collectively to all of them.
23 And if I want to specify a particular corporation,
24 like Iviewit.com, Inc., I'll say that.

25 A. Okay.

1 Q. Do you understand that?

2 A. Yes.

3 Q. When did you first become involved with
4 the Iviewit companies?

5 A. I'll give an approximate date. I would
6 say about four years ago. Could be a little longer.

7 I'm not -- You know, I'm not certain. Could be five
8 years. Somewhere around four, five years ago.

9 Q. Do you recall the year being 1998?

10 A. That would make it four years ago. That
11 sounds right.

12 Q. Could you describe the circumstances and
13 how you got involved with the Iviewit companies?

14 A. Yes. I knew Sy Bernstein who was a
15 neighbor of mine. Sy approached me and he said his
16 son has developed some process for the Internet that
17 could possibly be patented. And he asked me whether
18 I could help them - introduce him to some - to
19 attorneys and could possibly get involved myself from
20 an accounting and a business point of view.

21 Q. Is Mr. Bernstein still a neighbor of
22 yours?

23 A. Yes, he is.

24 Q. Are you social friends with him?

25 A. Yes. Not on a regular basis, but we are

1 friendly when we see each other. And we have a good
2 relationship.

3 Q. Did you introduce Mr. Bernstein to
4 Proskauer Rose?

5 A. Yes, I did.

6 Q. And what is your history with Proskauer
7 Rose?

8 A. I've known Al Gortz, who is one of the
9 partners at Proskauer Rose, for probably 21 years.
10 And I've had business relationship and also a
11 friendly relationship, both, business and friendly.
12 So it's personal and business relationship.

13 Q. At the time when you became involved with
14 Iviewit, were you a board member?

15 A. No.

16 Q. What was your role?

17 A. I would say more of a consultant and -- I
18 would say accounting - accountant and consultant.

19 Q. Did you -- Did your firm do the
20 accounting work for Iviewit initially?

21 A. We did some accounting work.

22 Q. What was your role with the company when
23 Proskauer was hired to represent Iviewit?

24 A. I was not a board member yet. I was the
25 same, consultant.

1 Q. Did you become a board member sometime
2 thereafter?

3 A. Yes:

4 Q. Okay. Do you remember when that was?

5 A. No.

6 Q. Do you remember what year it was?

7 A. No.

8 Q. Who asked you to be a board member?

9 A. Sy Bernstein and Eliot Bernstein.

10 Q. Do you recall who the other board members
11 were?

12 A. It was Brian Utley, once he got involved
13 with the company; Sy Bernstein; obviously, Eliot
14 Bernstein. And I don't remember the individual's
15 name from Crossbow. There was somebody from Crossbow
16 representing Crossbow, who became a board member. I
17 don't recall who -- You know, I don't recall exactly
18 who the other board members were at this time.

19 Q. Who was the president of the Iviewit
20 companies?

21 A. To my knowledge, I think it was Eliot
22 Bernstein.

23 Q. Is the president?

24 A. I think so.

25 Q. If I told you Brian Utley was, would you

1 change your answer?

2 A. Brian Utley became the president once he
3 was engaged.

4 Q. Okay.

5 A. Originally, it was Eliot.

6 Q. What was Proskauer hired to do?

7 MR. SELZ: Objection. Form of the
8 question.

9 MR. PRUSASKI: I'll - I'll reask it.

10 Q. (By Mr. Prusaski) What was Iviewit's
11 intent in hiring Proskauer?

12 A. Prepare the legal work and introduce them
13 to possible investors and perhaps clients of theirs
14 who could use the technology that Eliot developed
15 that Iviewit owned at that time.

Wheeler in deposition states Lewin intro'd him to set up corporations which is false

16 Q. Do you remember the attorneys from
17 Proskauer who did work for Iviewit?

18 A. Yes. It was Chris Wheeler was the head.
19 And I'm trying to remember. There was a --

20 Q. Does Rocky Thompson sound familiar?

21 A. Rocky Thompson. That's the one. Yes,
22 those were the two.

23 Q. Do you know if any other law firms were
24 used by Iviewit besides Proskauer Rose?

25 A. Yes, there was a law firm used in New

Lewin confuses the attorneys grossly here and the reason is they are trying to hide Proskauer attorneys doing patent work or else major conflicts arise. Yet Rubenstein and Joao were represented at first as Proskauer attorneys and this is why Proskauer was hired. After we found that this was false Rubenstein did join Proskauer.

11

1 York to - I think to patent all of the technology
2 that Eliot supposedly developed:

3 Q. Was that Foley & Lardner?

4 A. Yes.

5 Q. Did Proskauer do patent work for Iviewit?

6 A. I'm trying to remember. They did consult
7 an attorney in New York, one of Proskauer's attorneys
8 in New York. I don't recall his name. And I do have
9 to tell you I'm not very good with names.

10 Q. Okay.

11 A. Okay.

12 Q. That's fine. And I appreciate your
13 honesty. We don't want you to guess.

14 A. No.

15 Q. If you don't remember, simply say you
16 don't remember.

17 A. No, that is not my strength.

18 There was an attorney in New York who -
19 who was consulted. I don't recall him doing any
20 actual work on the patent, but I know he was
21 consulted about the patents.

22 Q. Is he the one who referred Foley &
23 Lardner?

24 A. I think so, yes.

25 Q. When did you stop becoming a board member

Incorrect - Foley & Lardner is in Wisconsin. He refers to Ray Joao & Meltzer Lippe Goldstein & Schissel who worked for Kenneth Rubenstein of PR to file patents. Joao was misrepresented, along with Rubenstein by Wheeler as Proskauer attorneys, yet they were both at Meltzer at the time.

He is referring to Kenneth Rubenstein and this contradicts Wheeler & Rubenstein testimony that they did no patent work at all.

Correct almost. Rubenstein was Advisor to Board and was overseer to patents and was consulted and consulted for investors. Major role.

Rubenstein referred Raymond Joao not Foley & Lardner, Lewin knows this. He was a Board member and the accountant who paid them.

1 for the Iviewit companies?

2 A. I resigned I think approximately a year
3 ago. Could be a little longer. I'm not sure.

4 Q. Would you explain the circumstances
5 behind your resignation?

6 A. The company was running out of funds and
7 - and at that point it wasn't certain whether the
8 patents were going to be approved. And therefore --
9 And Eliot moved to California. And I felt at that
10 point I really could, you know, could not contribute
11 anything further, so I resigned.

12 Q. Do you remember what month and year that
13 was?

14 A. No.

15 Q. Was it in 2001?

16 A. I think so.

17 Q. Was it before or after Brian Utley and
18 Ray Hersh left the company?

19 A. I think it was right around the same
20 time. Could have been a little before or a little
21 bit after. I'm not sure. But it was around - around
22 the same time.

23 Q. Did Brian Utley and Ray Hersh leaving the
24 companies have anything to do with your decision to
25 leave?

1 A. No.

2 Q. Were you aware of the fact that Proskauer
3 Rose filed a lawsuit against the Iviewit companies in
4 May of 2001?

5 A. Yes, I was.

6 Q. Do you recall how you heard about that?

7 A. Not really. I recall it -- By talking to
8 somebody. Either it could have been - could have
9 been Eliot or could have been Sy, it could have been
10 Al. It wasn't a big discussion. It was just somehow
11 I remember hearing that there was a lawsuit filed
12 against Iviewit.

13 Q. Did you know it was for unpaid attorney's
14 fees?

15 A. I - I think so.

16 Q. Did it surprise you?

17 A. No.

18 MR. SELZ: Object to the form of the
19 question.

20 Q. (By Mr. Prusaski) Do you have any idea
21 why Proskauer's attorney's fees haven't been paid by
22 Iviewit?

23 A. From what I understand, there is a lack
24 of funds. There's no funds available.

25 Q. What do you base that understanding on?

1 A. The fact that I'm told that there is no
2 funds available to pay any bills.

3 Q. Who told you that?

4 A. Who told me that? I can't say anybody.
5 You know - you know, it was just general discussions
6 that were going on on the availability of funds in
7 the company. Could have been with Brian. Could have
8 been with Sy or Eliot. It was just general
9 discussions and my knowledge that there was no funds
10 available.

11 Q. Were these discussions to which you were
12 privy as a board member?

13 A. I think it could have been after. It
14 could have been after. It could have been before,
15 but I was aware that the company just was running out
16 of money.

17 Q. ~~Other than the fact that you say the~~
18 ~~company ran out of money, is there any other reason~~
19 ~~that you know of why Proskauer's bills weren't paid~~
20 ~~by Iviewit?~~

21 A. No.

22 Q. Did you ever hear anyone from the company
23 at any time object or state that Proskauer did work
24 that it wasn't authorized to do for Iviewit?

25 MR. SELZ: Objection to form.

1 Q. (By Mr. Prusaski) You can answer.

2 A. No.

3 Q. Are you aware of or did you ever hear
4 anyone in the company state that Proskauer did work
5 improperly for Iviewit?

6 A. No. Let's put it that way. ~~Not to my~~
7 recollection.

8 Q. Are you aware or did you ever hear anyone
9 from the company state that Proskauer did work that
10 the Iviewit companies didn't ask them to do?

11 A. No.

12 Q. Were you present at all the board
13 meetings while you were a board member?

14 A. No.

15 Q. How often did you attend board meetings?

16 A. I would say I attended them regularly. I
17 can't say I attended them all. I would say I
18 attended a majority of them. At the end, there were
19 board meetings via telephone. And I skipped a lot of
20 those meetings.

21 Q. Was Chris Wheeler typically present at
22 those meetings?

23 A. Yes.

24 Q. Do you recall any complaints about
25 Proskauer's bills being discussed at board meetings

1 at which you were present?

2 A. You know, comments were made. They
3 weren't -- You know, I don't know if you want to
4 characterize them as complaints, but, you know,
5 comments were made like the fees were -- You know,
6 there's always comments made regarding attorney's
7 fees. Not in a serious manner. I don't - I don't
8 recall any fees being referred to in a serious
9 manner.

10 Q. People just historically complain about
11 attorney's bills?

12 A. It was like funny remarks, you know, like
13 you could have been a few minutes late, it would have
14 cost us a little less, you know, remarks like that
15 generally. But not serious remarks and discussions
16 that I recall.

17 Q. Do you recall ever having discussions or
18 hearing discussions among principals of Iviewit that
19 they weren't happy with Proskauer's services?

20 A. The only discussions related was -- Was
21 it Ken Attelman, the one that -- Who was --

22 Q. I can't - I can't answer that.

23 A. You can't answer. There was an attorney
24 in New York that was supposed to oversee the - or
25 involved somehow with the patent. And the

1 discussions were related to was he doing a good
2 enough job overseeing Foley's firm, you know,
3 handling the patent or he supposed --

4 Q. Is this Ken Rubenstein?

5 A. Ken Rubenstein. That's the guy, yes.
6 There were discussions related to Ken Rubenstein and
7 the patents. That was it.

8 Q. Who had those discussions? Who were the
9 people involved?

10 A. Sy and Eliot generally.

11 Q. Was Ken Rubenstein supposed to oversee
12 Foley & Lardner?

13 A. I don't know.

14 Q. Or was Foley & Lardner doing the patent
15 work?

Incorrect - At this time, Foley & Lardner was not in the picture he refers to Raymond Joao of Meltzer Lippe

16 A. Foley & Lardner was doing the patent
17 work, but I think because they were referred by Ken
18 Rubenstein, you know, generally that's what happens,
19 when you refer somebody, you sort of take on an
20 obligation, if these people fail you, then you look
21 to the person who referred them.

22 And I think that's basically -- At the
23 end when they were not happy with the results of the
24 patent, I think they started questioning whether Ken
25 Rubenstein should have maybe done the work himself,

1 not referred them.

2 To my recollection, he was not engaged to
3 oversee them, to my recollection, but there were
4 comments made that he referred them and there was a
5 certain unhappiness.

This is entirely wrong and misleading. Lewin, who worked on all business plans himself knows that Rubenstein was listed as PATENT COUNSEL for Iviewit and as an Advisory Board member.

6 Q. Who wasn't happy?

7 A. Sy and -- I think mainly Eliot. I think
8 it was mainly Eliot.

9 Q. Why wasn't Eliot happy with the Foley &
10 Lardner work?

11 MR. SELZ: Objection. Calls for
12 speculation.

13 A. I think --

14 Q. Well, were you -- were you present when
15 Eliot was complaining about the patents?

16 A. Eliot was complaining about everybody.

17 Q. What specifically was he saying?

18 A. Well, at one time, Eliot was saying
19 that...that somebody there might have been trying to
20 steal his patents and wasn't filing them properly.
21 Just general complaining.

22 Q. Is Eliot a complainer?

Patent theft is just general complaining especially when it could constitute fraud.

23 MR. SELZ: Objection to the form of the
24 question.

25 Q. (By Mr. Prusaski) You can answer. You

Lewin above is stating that as a Board member he heard that patents might have been filed wrong and perhaps stolen. He is correct, this was brought to his attention because investors were concerned that not proper assignments and inventors had been listed and that their investments might be not fully backed by the whole patents. Investors were worried this could constitute fraud and this is what is currently being investigated by the United States Patent & trademark Office. The question for Lewin is what did you do when you found out to protect the shareholders and investors? How did you handle your fiduciary responsibilities once you became aware. Did you audit the patent portfolio or what????

1 said -- Well, you said generally --

2 A. Eliot felt that nobody did a - did a good
3 job, but I'm -- You know, Eliot just felt that nobody
4 was doing a good enough job.

Lewin had full knowledge of the technologies, he was present at all technology disclosures, designed business plans and introduced investors.

5 Q. Did you agree with him?

6 A. I did not have enough knowledge, inside
7 knowledge of the patents and the technology to either
8 agree or disagree with him.

9 And you know, his complaining, I can't
10 even say whether it was rightfully complaining or
11 wrongfully. I can't say that either because I didn't
12 have enough knowledge to really listen to him and
13 agree or disagree with him.

This seems to be an excuse for blowing off looking into allegations of patent theft, improper assignments and fraud upon the investors.

14 Q. Did Eliot Bernstein complain about
15 Proskauer's bills?

16 A. Comments were made between Eliot and Sy,
17 you know, as normal comments, as I hear every one of
18 my clients make, complaining about attorney's fees.

19 Q. ~~But you were never personally aware of~~
20 ~~any bona fide problems with Proskauer's bills?~~

21 A. No.

22 Q. At the time Eliot and Sy were complaining
23 about the bills, were they still directing Proskauer
24 to perform work for the Iviewit companies?

25 A. Yes.

1 Q. Would you characterize their complaining
2 as being that they were unhappy with Proskauer?

3 A. No. No. There was just basically the
4 normal, you know, general statements, such as I can't
5 believe how much attorneys - attorneys charge us and
6 things like that.

A minute ago he stated that Si & Eliot were unhappy with the results of the patents that Rubenstein oversaw and that they may have been improper but that does not count for unhappy with the work??

7 Q. Did they -- You introduced Proskauer to
8 Iviewit, correct?

9 A. Yes.

10 Q. Did the Bernsteins know going in how much
11 Proskauer's per hour charges were?

12 A. Yes. And as a matter of fact, before I
13 introduced them, they asked me to introduce a really
14 quality firm. And I told them upfront, I said, if
15 you want to deal with a really quality firm, you will
16 have first rate attorneys and you will pay the fees
17 accordingly. I said, if you want to go to a smaller
18 firm, I can introduce you to some other attorneys and
19 their fees will be less.

20 But they said, no, we insist on somebody
21 that has a national name and who are willing -- You
22 know, we're willing to bear the fees that this will
23 carry. So there was a discussion about it upfront.

24 Q. They wanted Proskauer?

25 A. They want -- Absolutely.

1 Q. And they knew going in how much our fees
2 were?

3 A. They knew the fees and they -- There was
4 a discussion. They said, we know we're going to pay
5 a lot of fees. We know that the hourly rate is going
6 to be higher than - than we can get at a smaller
7 local firm, but this is exactly what we want.

8 Q. Did you direct Proskauer to do any work
9 for Iviewit?

10 A. I don't think so. Not that - not that I
11 can recall.

12 Q. Who from Iviewit for the most part
13 directed Proskauer to perform work for the companies?

14 A. I think it was Sy and Eliot to start
15 with. And then when Brian Utley got involved,
16 obviously he was the president, so he was dealing
17 with them on a regular basis. But I think it was Sy
18 and Eliot who were the - the ones that were directing
19 the law firm mostly.

20 Q. As a director -- Have you been a director
21 of a corporation before?

22 A. Yes.

23 Q. How many times?

24 A. Three times.

25 Q. Over the course of how many years have

1 you been a director in companies?

2 A. Ask that question again more
3 specifically.

4 Q. How many years of experience do you have
5 being a director of companies?

6 A. Altogether? Well, are you counting
7 Goldstein Lewin and Company also?

8 Q. Are you a director of that company?

9 A. Yes.

10 Q. Do you have regular directors' meetings?

11 A. Yes.

12 Q. Then sure.

13 A. Okay. So you want me to add up all the
14 years?

15 Q. Yeah, because I'm going to ask you
16 questions pertaining to what you knew as a director
17 of Iviewit and I want to establish that you have
18 experience as a company director.

19 A. Okay.

20 Q. That's where I'm coming from.

21 A. Okay. Now, Goldstein, Lewin is a little
22 different because it's a closely-held company. It
23 does have seven partners, but it's still a closely-
24 held company. If you count that, I have 20 years'
25 experience with that company. If you add the other

1 companies, I have about 15 years of experience.

2 Q. As an accountant, are you familiar with
3 Florida corporate statutes?

4 A. Familiar with them as far as?

5 Q. Have you read them?

6 A. No.

7 Q. Do you know what the corporations law in
8 Florida is?

9 A. I know the general. I do not know the
10 specifics.

11 Q. Do you know what Florida requires you as
12 a director of a company to do?

13 A. Paraphrase it. I'm not certain I
14 understand your question. To do as far as what is
15 concerned?

16 Q. What your role is as a director of a
17 company.

18 A. I would say I have a general knowledge of
19 it.

20 Q. Okay. What is your understanding as a
21 director of Iviewit as to Brian Utley's role in the
22 company?

23 A. Brian Utley was basically in charge of -
24 was supposed to be in charge of operations. Got
25 involved in the technology, helping to develop the

1 companies, I have about 15 years of experience.

2 Q. As an accountant, are you familiar with
3 Florida corporate statutes?

4 A. Familiar with them as far as?

5 Q. Have you read them?

6 A. No.

7 Q. Do you know what the corporations law in
8 Florida is?

9 A. I know the general. I do not know the
10 specifics.

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12 a director of a company to do?

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14 understand your question. To do as far as what is
15 concerned?

16 Q. What your role is as a director of a
17 company.

18 A. I would say I have a general knowledge of
19 it.

20 Q. Okay. What is your understanding as a
21 director of Iviewit as to Brian Utley's role in the
22 company?

23 A. Brian Utley was basically in charge of -
24 was supposed to be in charge of operations. Got
25 involved in the technology, helping to develop the

1 technology, was involved in the patent issues, dealt
2 with investors and also dealt with potential
3 customers.

4 Q. What was his role with respect to
5 accounts payable?

6 Let me ask you another way. If one of
7 Proskauer's bills came into Iviewit, what was Brian's
8 role with respect to paying that bill?

9 A. I would say he probably generally did not
10 have the final say.

11 Q. Who did?

12 A. Eliot -- Probably Eliot and maybe in
13 addition to Sy. You know, there were different
14 periods of time where, you know, when - when --

15 I know Proskauer did get some payments.
16 So what would happen, there was a time where there
17 was a lot of money available because Crosbo would put
18 in the funds. And then, probably Brian was able to
19 make payments. But when money got tight, I would say
20 Eliot and Sy would then - and including Brian, would
21 all sit down and figure out who should get paid, how
22 and when. So --

Lewin was also making these decisions as the accountant and
as a Board member.

23 Q. Were there times that Proskauer wasn't
24 among those entities that were paid?

25 A. Probably.

1 Q. Was it because of lack of funds?

2 A. I would say in my opinion it was because
3 of lack of funds, yes.

4 Q. Are you aware of any instances where
5 Eliot or Sy told Brian not to pay Proskauer because
6 he had a actual problem with the bills?

Best deposition Freudian slip!!!

7 A. You know, I'm trying to recall events of
8 my memory that I'm trying to erase. You know, it's
9 hard sometimes to distinguish general complaining
10 from specific - from specific telling somebody not to
11 pay.

12 Was I ever present when they told him
13 don't pay this bill? I don't recall. Was there
14 general complaining? Yes. As I stated before, there
15 was always general complaining. And that wasn't
16 just -- You know, it was about everybody's bills.

17 Q. By the Bernsteins?

18 A. Yes. Yes. Not - not by - not by Brian.

19 Q. Do you know if Brian reviewed Proskauer's
20 bills?

21 A. I think he did, yes.

22 Q. Did you ever review them?

23 A. No. Not that I recall. Let's put it

24 that way. It sounds like he was aware of complaints with the work and the bill of his referral Proskauer and
again he did nothing. Earlier he stated you are responsible for your referrals.

25 Q. What was Ray Hersh's role in the company?

1 A. Ray Hersh was originally hired sort of a
2 CFO, but as things developed, I think he became more
3 of a consultant from the financial side. He wasn't
4 serving exactly as CFO. And then he really became --
5 I would say -- It was - it was difficult to describe
6 his role. He did a little bit of everything.
7 Basically helping out Brian from - from the financial
8 side.

9 Q. Do you know if Iviewit ever entered into
10 a payment arrangement with Proskauer?

11 A. I'm aware they did enter into payment
12 arrangements.

13 Q. Do you recall why?

14 A. Yeah, there was no money available.

15 Q. There was no money available?

16 A. That's - that's what my recollection is.
17 They were trying to, you know, to delegate the money.
18 Even when there was money available, they would try
19 to save it for future - for future expenses. So if
20 they had three, four hundred thousand dollars, they
21 knew they would need it for the next four or five
22 months; and therefore, to try to conserve cash, so
23 the discussion was, can we just pay a certain amount
24 to everybody to keep them going and to continue
25 services?

1 Q. Did there come a time when Proskauer
2 stopped providing legal services to the Iviewit
3 compan

Lewin is aware Proskauer sued Iviewit but not aware they stopped services. He was on the Board when they stopped services and sued us when asked about improper loan transactions they had done.

4 A. I do not recall. I don't think so.
5 Not - not that I'm aware of. Let's put it that way.
6 Maybe there was, but --

7 Q. Do you know if the Bernsteins fired
8 Proskauer or did Proskauer stop representing Iviewit?

9 A. I'm not aware of either one of them.

10 Q. What is Iviewit.com, Inc.?

11 A. If you want -- It's one of the
12 corporations. If you ask me, do I recall all the
13 structures of all the companies right now, I do not.

14 Q. Okay. Do you know who set Iviewit --
15 Strike that.

16 Do you know how Iviewit.com, Inc. was
17 incorporated?

18 A. What do you mean how?

19 Q. Did Proskauer Rose incorporate that
20 company?

21 A. I think so. I think so. I think so.

22 Q. Do you know if Proskauer Rose did work
23 for Iviewit.com, Inc.?

24 A. Yes.

25 Q. Did Proskauer Rose do work for Iviewit

1 Holdings, Inc.?

2 A. Yes.

3 Q. Did they incorporate that company?

4 A. I think so.

5 Q. Same question for Iviewit Technologies,
6 Inc.

7 A. Yes.

8 Q. And Proskauer did work for that company
9 and incorporated it?

10 A. As far as I'm aware, yes.

11 Q. What was Iviewit, LLC?

12 A. It was just a different structure, you
13 know. At that time, we were trying to figure out
14 what - what structure to form, you know, to best
15 serve the stockholders and share - and the owners. So
16 we kept jumping around sort of.

17 You know, first we thought we should do
18 an LLC so we could pass on the losses to the
19 shareholders. Then we decided to do a C corp.
20 Because we were getting outside investors that
21 couldn't be members of an LLC.

This is all incorrect
information.

22 So it was basically structure of entities
23 that was being jumped around.

24 Q. And these decisions on restructuring were
25 made by the Bernsteins?

1 A. With advice from myself and advice from
2 attorneys from Proskauer Rose.

3 Q. Proskauer ultimately did perform the
4 structuring work?

5 A. Yes, yes.

6 Q. At the board's request?

7 A. Yes.

8 Q. Do you have any current affiliation with
9 the Iviewit entities?

NOT TRUE - HE AND HIS FAMILY HAVE 5% FOUNDERS SHARES
IN THE COMPANIES

10 A. No, I do not.

11 Q. Do you have anything to do with the
12 bankruptcy of Iviewit.com, LLC?

13 A. I do not.

14 Q. The three corporations I mentioned
15 Iviewit.com, Inc., Iviewit Holdings, Inc. and Iviewit
16 Technologies, Inc., were you a member of the board of
17 directors for those entities?

18 A. I -- I'm not sure which one now. There
19 were so many companies at that time floating around.
20 I'm not sure anymore which one I was a member of.

21 Q. Well, was there a clear distinction
22 between the companies?

There were major distinctions between the companies to protect the patents
and clearly separate the operating companies from the patent companies.

23 A. No, no. They were just set up generally
24 to, you know, hold the patent or bring in, or give a
25 percentage of the - of the company to entities that

1 couldn't be part of the LLC, such as I think
2 Proskauer Rose got a small percentage of the
3 companies. And the only way they could come in was
4 through a C corp. And then - and then there was
5 another law firm in New York that was --

6 So it was all structured, but as far as
7 I'm concerned, they were all basically one entity.

8 Q. Why did Proskauer Rose get a percentage
9 of the companies?

10 A. Because Eliot -- That was Elliot's way of
11 incentivizing the people he dealt with to pay more
12 attention to the - to the - to his company and to
13 possibly introduce him to sources of funding and to,
14 you know, to generate - to introduce him to some
15 businesses that could use his product. That was
16 Elliot's way of incentivizing people.

17 Q. So it was a gift?

18 A. It was a gift, yes. He felt that he
19 would -- He felt that there would be extra attention
20 paid to his business.

21 Q. Did Proskauer solicit that gift from
22 Eliot?

23 A. No.

24 Q. And it wasn't -- I just want to make
25 clear. It wasn't given in consideration for a legal

1 bill?

2 A. No.

3 Q. Did you at any time ever find Proskauer's
4 bills to be excessive?

5 A. I can't comment on that.

6 Q. Why?

This is wholly untrue. He reviewed their bills and his daughter reviewed them while working with Iviewit and while working for Goldstein Lewin.

7 A. Because I don't know. I haven't reviewed
8 them. I can't really tell you whether they're
9 excessive or not. I never really -- I don't recall
10 reviewing any of them, so I can't say whether they
11 were excessive or not. You know, if I reviewed the
12 bills and I knew what the work was done exactly bill
13 by bill, I could tell you. But it would only be an
14 opinion also.

15 Q. Did you ever talk to Brian Utley about
16 Proskauer's bills?

17 A. Yes.

18 Q. What did you talk about?

19 A. Well, sometimes Chris would call me up
20 and say, Jerry, you know we need to get paid, you
21 know, because we were so much behind.

22 Q. Chris Wheeler?

23 A. Yes. And we are - we are behind. Could
24 you please talk to somebody so we can get paid?

25 I would sit down and I'd talk to Brian.

1 And Brian would say, look, this is our cash flow. We
2 can only pay him so much or we can't pay him. I'll
3 talk to Sy about it. We'll see how much we can pay
4 him and see if we can come to an understanding to pay
5 part of their bill. That's how it was discussed in
6 that manner.

7 Q. Have you ever seen any documents --
8 Strike that.

9 Let me - let me go back to something you
10 just said. Did you ever hear Brian Utley complain
11 about Proskauer's bills?

12 A. Not Brian Utley.

13 Q. Who? You qualified your answer.

14 A. No, Brian Utley did not complain, no.

15 Q. What about Ray Hersh?

16 A. You know, I don't recall Ray Hersh
17 either. I know that Ray - Ray Hersh was involved in
18 trying to structure, you know, a payment plan, but I
19 do not recall him specifically saying certain bills
20 were improper or - or -- No, I don't - I don't recall
21 that.

22 Q. Do you recall which Iviewit entity
23 normally paid the bills of the Iviewit entities?

24 MR. SELZ: Objection. Form of the
25 question.

1 A. No.

2 Q. Do you know if Proskauer ever sent
3 Iviewit letters demanding payment on its bills?

4 A. Yes.

5 Q. Have you seen them?

6 A. No.

7 Q. How do you know that they were sent?

8 A. There were discussions made. There were
9 discussions that Pros - you know, that Proskauer --
10 You know, Brian would come or Eliot and Sy and say,
11 look, Proskauer's making demands. We've got to
12 figure out how, you know, to pay them something or
13 make an accommodation so they can continue the work.

14 Q. ~~Was it your understanding that the bills~~
15 ~~were due and owing?~~

16 A. Yes.

17 Q. ~~Did Iviewit ever object to the payment of~~
18 ~~any of these bills?~~

19 MR. SELZ: Objection to the form of the
20 question.

21 A. ~~Not that I'm aware of.~~

22 Q. What was your understanding with respect
23 to Brian Utley's experience when the company hired
24 him?

25 A. Brian Utley worked for IBM, had good

Lewin fails to state that the Company became aware after finding Utley stealing patents, that at his las employer he was caught misappropriating inventions and was fired causing a S. Florida businessman to lose his entire Company. Lewin was made aware of this as a Board member and failed to do anything once he found out. Utley was referred by Lewin's referral Wheeler and a bogus resume with false and misleading information was then circulated regarding Utley.

1 knowledge of computers, supposedly of the Internet,
2 had some understanding of technology and was involved
3 in some other patent processes.

4 Q. Did you feel that he knew what he was
5 doing when it came to Iviewit's patents?

6 A. I can't comment on that.

7 Q. You don't know?

8 A. I don't know. I have no idea because I
9 was not involved with the patents at all. I have no
10 understanding of the technology, so -

Totally false, he had intimate knowledge and
was at all disclosure meetings!!

11 Q. Do you know what an ultravirus act is?

12 A. No.

13 Q. Are you aware of any things that Brian
14 Utley did that he specifically did not have board
15 approval to do?

16 A. Not that I'm aware of.

17 Q. Did you ever hear anyone from the company
18 complain that Brian Utley paid Proskauer's bills
19 without the board's approval?

20 A. I don't recall. No.

21 Q. Do you recall ever hearing anyone
22 complain that Brian Utley entered into payment
23 arrangements on behalf of the company without the
24 board's approval with respect to Proskauer's bills?

25 A. I don't recall that.

1 Q. Have you spoken to Eliot Bernstein
2 lately?

3 A. Yes.

4 Q. When?

5 A. Eliot called me about a week ago.

6 Q. Mm-hmm. What did you talk about?

7 A. Eliot asked me to send him -- We had a
8 substantial amount of bills also, accounting
9 services. And he called me from California and he
10 asked me to send him -- We never got paid. And I
11 never --

12 Q. Who? Wait. Who never got paid?

Not true - He had agreed to
convert his past bill to equity.

13 A. Goldstein, Lewin and Company.

14 Q. For accounting services for Iviewit?

15 A. Yes. There was some payments made, but
16 the majority was not paid. And I really dropped it
17 because I felt it was -- I did not want to pursue it.
18 I felt there was nothing to collect.

19 Q. What do they owe Goldstein and Lewin?

20 A. Fifty some thousand dollars.

21 Q. Mm-hmm. How long have they owed this
22 money?

23 A. About three years.

24 Q. Are you surprised?

25 A. Surprised at what?

1 Q. They haven't paid you?

2 A. Well, there's no money available.

3 Q. Okay.

4 A. So I don't want to spend the legal
5 resources trying to collect it. I don't want to
6 throw any good money after bad. So --

7 Q. How many other accounts payable are still
8 out there among Goldstein and Lewin and Proskauer
9 Rose?

10 A. Oh, I don't know. I don't know. If you
11 want to, I'll just finish what Elliot's call was
12 about.

13 Q. Please. I'm sorry for interrupting you.

14 A. That's okay.

15 He asked me to send him a copy of all our
16 invoices, which I didn't understand why. I said,
17 Eliot, are you getting ready to pay? I was basically
18 kidding him. He said, no, we don't have money
19 available right now, but I would like to have a copy
20 of all those invoices. I said, okay. It's in the
21 storage. We'll have to get it. I chatted with him
22 how his family was, how he's doing. And that was it.

23 Q. What did he say how his family is doing?

24 A. He said the family is well, everything is
25 okay. And that was basically it.

If there is no money, why is Proskauer suing Iviewit, and suing companies they do not have bills with but that have patents??

1 Q. Yeah.

2 A. And then we ordered the information to
3 get from storage, which as soon as we get it, I will
4 send it to him. That was it.

5 Q. Did he discuss the fact that he knew you
6 were going to testify in this matter?

7 A. No.

8 Q. Have you discussed that testimony with
9 anyone?

10 A. No.

11 Q. Do you know if Eliot is missing any
12 documents that he needs for this lawsuit?

13 A. I have no idea.

This is untrue as the Company had asked for his records and the accounting records because they were missing.

14 Q. Brings up an interesting point. What
15 happened when -- Why did Iviewit vacate their office
16 at 2255 Glades Road?

17 A. For two reasons. Number one, they wanted
18 to shift operations to California; and number two,
19 they were running out of funds to pay the rent from
20 what I understand.

This is untrue. The Company closed the Boca office because we found Utley stealing patents and Proskauer doing illegal loans with friends of theirs. Lewin was present at the Board meetings when this was done.

21 Q. As a - as a former board member, what -
22 to what do you attribute Iviewit's running out of
23 money?

24 A. To the lack of investors' interest in
25 putting in additional money.

1 Q. Do you know Steven Lamont is?

2 A. The name does not sound familiar.

3 Q. Steven Lamont - L-a-m-o-n-t.

4 A. No. Who is he?

5 Q. He's someone that Iviewit brought in in
6 the last year to handle things.

7 A. No.

8 Q. Have you spoken to Brian Utley or Raymond
9 Hersh recently?

10 A. Yes. I spoke to Raymond Hersh about -- I
11 saw him about three weeks ago. Raymond now works for
12 a financial institution that looks to place loans.
13 He stopped at my office and tried to have - see if I
14 can recommend him any clients that are looking to
15 finance businesses or inventory, receivables and
16 such.

17 So that was my meeting with Raymond
18 Hersh. Iviewit was really not discussed much
19 anymore.

Did he ask Brian about stolen patents or stolen money or anything else he had become aware of as a Board member, prior to his jumping ship.

20 Brian Utley, I spoke to maybe three
21 months ago. Brian I think moved to Minnesota,
22 something like that. He told me about the illness of
23 his daughter. Again, Iviewit wasn't really discussed
24 much. That was it. I'm still friendly with all of
25 them. Including Sy and Eliot.

1 Q. Let me go through my notes. I might be
2 done.

3 A. Okay.

4 Q. A few points: Do you recall a patent
5 attorney who did work for Iviewit named Joao -
6 J-o-a-o - which I believe is a Brazilian or a
7 Portuguese name?

8 A. No.

This is false. Lewin interfaced directly with Joao and paid him directly. There are multitudes of correspondences between Joao and Lewin. Lewin throughout deposition has tried to avoid knowing Joao and mixing him up with Foley & Lardner. Joao is a Wheeler referral and Lewin was on Board from his start with Company, until he was fired

9 Q. Do you remember why Foley & Lardner no
10 longer did work for Iviewit - patent work after a
11 certain time?

12 A. Eliot and Sy, and I'm not sure whether
13 Brian was involved in that decision, might have been
14 they decided they wanted to switch it over to another
15 firm. And there were some people that Brian Utley
16 knew. There was a law firm that Brian Utley knew. I
17 don't recall their name. But it was switched over to
18 them.

19 Now, Foley & Lardner, were they
20 originally the patent attorneys?

21 Q. I believe so. Totally false they come in after 1 year of Joao.

22 A. Okay. Who were -- I forgot the name of
23 the people that it was switched over to. There was a
24 law firm that Brian was familiar with that
25 specialized in patent work.

This law firm he refers to is Foley & Lardner that Brian brought in. What Brian forgot to tell Company is that the patent lawyer William Dick was responsible with him for misappropriating patents from his last employer and we found this out after we caught them doing same. Lewin was made aware of this as Board member and although Brian Utley came from his referral Wheeler (Utley best friend of Wheeler) he did nothing to fulfill his fiduciary

1 Q. Are you aware of any law firms besides
2 Proskauer that stopped doing work for Iviewit because
3 of bill issues?

4 A. Yes.

5 Q. Who are they?

6 A. I would say probably all the law firms
7 they did that with.

8 Q. Eventually stopped --

9 A. Yes.

10 Q. -- working for Iviewit --

11 A. Yes.

12 Q. -- because of non-payment?

13 A. Yes.

14 Q. Do you know if there are any reasonable
15 defenses that Iviewit had to actually paying those
16 bills?

17 MR. SELZ: Objection to the form of the
18 question.

19 A. I --

20 Q. Other than not having money, did Iviewit
21 have any reason not to pay those bills?

22 MR. SELZ: Same objection. And also to
23 relevancy.

24 Q. (By Mr. Prusaski) You can answer the
25 question.

1 A. They at the end were not happy with the
2 patent work that was done at the law firm. If that's
3 the name, Foley & Lardner. I'm not sure. You know,
4 I don't recall names. But the original patent law
5 firm that did the patent work, they were not happy
6 with. And whether they stopped payments or didn't
7 pay them or finish paying them, I'm not aware.

8 Q. When you say, you're referring to Eliot
9 and Sy?

10 A. Yes.

11 Q. Anyone else?

12 A. I would say mainly Eliot and Sy.

13 Q. Was Brian Utley not happy with Foley &
14 Lardner's work?

15 A. I'm not sure. It was mostly Eliot, not
16 Sy.

17 Q. Did you ever hear them complain?

18 A. Brian, no. I did not hear Brian
19 complain.

20 Q. I'm sorry. What were you saying, this
21 was mostly Eliot, not Sy?

22 A. Mostly Eliot, not Sy, yes. Because I
23 don't know -- You know, Sy didn't understand the
24 technology and patent either. It was really Eliot,
25 you know, that understood that.

Huge admission to why the bills were not paid was the patent work was in major question and we found people actually stealing patents and other malfeasances. The patents are all going into a six month suspension at the USPTO while all of these matters including allegations of Fraud Upon the United States Patent & Trademark Office are being investigated.

This denial is absurd again. Lewin knew and understood and used the technologies and was at meetings with many engineers who acclaimed it. He invested in the Company, took founders shares for his family, had his daughter Erika work at the Company, was accountant for the Company and secured investment and clients for the Company. He was intimately involved from day one, and almost every single person I view it is complaining against for malfeasances has a tentacle back to Lewin or one of his referrals.

1 Q. Are you Sy's next door neighbor?

2 A. No. I'm -- I live a couple blocks away
3 from him.

4 Q. Do you know where he is this week?

5 A. No.

6 Q. So Foley & Lardner still hasn't fully
7 been paid; is that what you're saying?

This statement makes
no sense here, is it a
transcript error??

8 A. I don't know. I don't know. I really
9 don't know.

10 Q. Do you still refer work to Proskauer
11 Rose?

12 A. Yes, I do. When the opportunity arises,
13 I do.

14 Q. Who are Donald Kane and Ken Anderson?

15 A. There were people that got involved as
16 far as trying to promote the company. I think one or
17 both of them were on the board, if I recall now
18 correctly. I'm not sure. But I know they got
19 involved in trying to promote the technology,
20 introduce them to venture capitalists. That was it.

21 Q. I'm going to show you a document that we
22 will mark Plaintiff's Exhibit 1.

23 MR. PRUSASKI: Mr. Selz, I'm showing the
24 witness a copy of the Amended Second
25 Affirmative Defenses that were filed by your

1 predecessor.

2 MR. SELZ: Okay.

3 MR. PRUSASKI: Let me mark this with a
4 sticker as Exhibit 1.

5 (Thereupon, the above-referred to
6 document was marked as Exhibit 1 for identification.)

7 Q. (By Mr. Prusaski) This is a document
8 that was filed by Iviewit's attorneys. I'm going to
9 ask you to look at paragraph number one with me.

10 It says, plaintiff, meaning Proskauer,
11 has failed to perform work under the terms of any
12 oral agreement between the parties for which it seeks
13 remuneration.

14 And I'm going to ask you, sir, if you are
15 aware of any facts or circumstances which tend to
16 support that assertion made by Iviewit?

17 A. Not that I'm aware of.

18 Q. I'm going to ask you to look at paragraph
19 two, which says, some work which may have been
20 performed on behalf of the defendants was not - which
21 is Iviewit, was not performed at the defendant's
22 request nor pursuant to any agreement.

23 And I'll ask you the same question, are
24 you aware of any facts or circumstances that tend to
25 support that statement?

1 A. No, I'm not aware of it.

2 Q. Mr. Lewin, I'm going to show you a
3 document which we will mark as Plaintiff's Exhibit
4 Number 2.

5 MR. PRUSASKI: Mr. Selz, for your
6 benefit, it's the March 28th, 2001 letter to
7 Brian Utley from Chris Wheeler. Where are the exhibits??

8 MR. SELZ: Okay.

9 (Thereupon, the above-referred to
10 document was marked as Exhibit 2 for identification.)

11 Q. (By Mr. Prusaski) And Mr. Lewin, I'll
12 ask you to look at that document and tell me if you
13 have ever seen it before.

14 A. I do not recall seeing this.

15 Q. Because you don't recall seeing it, I'm
16 not going to ask you any questions about it.

17 A. Okay.

18 Q. I'm going to show you a document marked
19 Plaintiff's Exhibit 3.

20 (Thereupon, the above-referred to
21 document was marked as Exhibit 3 for identification.)

22 MR. PRUSASKI: Mr. Selz, it's a letter
23 dated April 16th, 2001, from Proskauer Rose to
24 Brian Utley. This letter attaches as an
25 exhibit or is an enclosure of three pages of

1 what appears to be a statement.

2 Q. (By Mr. Prusaski) And I'll ask you, sir,
3 to look at that document and tell me if you've ever
4 seen it before?

5 A. No, I have not seen it.

6 Q. Do you recall if you worked for or you
7 were a board member at the time that that letter
8 appears to have been written, which is April 16th,
9 2001?

This is the week or so before Utley is terminated and Proskauer are terminated from the Company.

10 A. I don't recall.

11 MR. PRUSASKI: I have no further
12 questions. Thank you.

13 THE WITNESS: You're welcome.

14 MR. SELZ: I've got a little bit of stuff
15 on cross.

16 THE WITNESS: Okay.

17 CROSS EXAMINATION

18 Q. (By Mr. Selz) Are you with me?

19 A. Yes.

20 Q. Okay. Mr. Lewin, my name is attorney
21 Steve Selz. I'm representing the Iviewit companies
22 in this case.

23 A. Okay.

24 Q. I'm just going to follow up on a couple
25 of the issues that Mr. Prusaski had asked you

1 questions on.

2 You had indicated that at one point in
3 time, your CPA firm - and when I mean yours, I mean
4 Goldstein, et al. - had provided CPA services to the
5 Iviewit companies; is that correct?

6 A. That's correct.

7 Q. Okay. Did Mr. Bernstein ever complain to
8 you about the services your CPA company provided to
9 Iviewit?

10 A. No.

11 Q. How about with regard to the - what you
12 testified to earlier, that is, that Iviewit and
13 specifically Eliot Bernstein and Sy Bernstein, were
14 concerned about about having a nationally prominent
15 law firm handling the matters for the Iviewit
16 companies?

17 A. Yes.

18 Q. Were you privy to any of the discussions
19 between Proskauer Rose's representatives and Messers.
20 Bernstein and the board members on exactly what the
21 scope of representation was going to be for Proskauer
22 Rose?

23 MR. PRUSASKI: Object to the form.

24 A. When they were originally engaged, I was
25 not a board member yet.

1 Q. Okay. So you weren't privy to those
2 discussions when they were actually retained then?

3 A. I was in many of the meetings when they
4 were discussing - you know, when they were originally
5 retained. Not as a board member, but basically as an
6 accountant and a consultant.

7 Q. Okay. To the best of your recollection,
8 was there any specific delineation of the types of
9 services that Proskauer Rose was going to provide?

10 A. I'm not sure I understand the question.
11 Basically, they were looking for legal services and
12 they were looking for introductions.

13 Q. Okay. So there was no discussion they
14 were going to do specifically one type of
15 representation? In other words, they didn't say,
16 we'll only handle corporate formations and
17 solicitation of investors, but we won't do anything
18 else? Nothing like that happened?

A. Nothing like that that I'm aware of, no.

Q. There was never any discussion about
limiting their role with regard to the patenting of
the intellectual properties involved?

A. Well, from what I understand, that was
handed to another law firm.

Q. Okay. And you had indicated that Ken

False testimony.
Lewin was
charged with
getting Iviewit
patent counsel
as he states in
the beginning for
a patentable
technology. Not
to find corporate
counsel. Fully
aware of
Rubenstein and
his role to MPEG.

1 Rubenstein for Proskauer Rose had been involved with
2 that portion of the representation for Iviewic, that
3 is, to get someone else to handle the patent work?

4 A. Yes.

5 Q. Okay. And was Mr. Rubenstein ever at any
6 board meetings that you can recall?

7 A. I never met him.

8 Q. Okay. You never had any discussions with
9 him?

10 A. No.

11 Q. And you had stated previously that you
12 hadn't been to all the board meetings though; is that
13 correct?

14 A. That's correct.

15 Q. Okay. Now, you've got over 20 years of
16 experience as a board of director on various
17 corporate boards; is that a correct statement of
18 fact?

19 A. That's correct.

20 Q. And in that time frame, have you ever
21 been involved with the hiring of a law firm to
22 represent any corporation or their interests?

23 A. Was I directly involved?

24 Q. Were you involved as a member of the
25 board of directors in doing that in any other

1 situation, other than Iviewit?

2 A. Generally not.

3 Q. Okay. When you mean generally not, was
4 there ever a time when you did?

5 A. Well, I don't mean exactly, you know, was
6 there board approval to hire a law firm and I voted
7 affirmative? I would say yes. Did I sit down and
8 negotiate it with any law firm specifically to
9 perform services? I have negotiated, but not
10 necessarily as a board of director.

11 Q. Okay. Now, with regard to that, you do
12 have some experience in reviewing legal bills that
13 are provided to corporations for services rendered;
14 is that correct?

15 A. I've seen them before, yes.

16 Q. Okay. And have you ever undertaken to,
17 either in your role as an accountant or as a member
18 of a board of directors, review legal billings for
19 their reasonableness or their accurate reflection of
20 services provided?

21 A. No.

22 Q. Okay. In your - in your -- In your
23 opinion, as a member of the board of directors, sir,
24 what would you think would be a reasonable value for
25 the services provided by Proskauer Rose to the

This is false statement. Lewin worked intimately with business plans and investors and Rubenstein is clearly marked as Iviewit patent counsel, overseer of the filings of others. Lewin was selling Rubenstein opinion to people like Huizenga and other investors because of the potential for patent inclusion to media pools for example MPEG & DVD and royalties this would bring to Company.

1 Iviewit companies?

2 A. I - I can't even start telling you. I
3 can't even answer that because --

4 Q. Do you know what Proskauer Rose did for
5 the Iviewit companies?

6 A. They did all the legal -- They did all
7 the legal work. They introduced them to --

8 Q. ~~They didn't do the patent work is what I~~
9 ~~think --~~

10 A. ~~They did not do the patent work.~~

11 Q. Okay. So they did the corporate
12 formation?

13 A. They did the corporate formations. They
14 did contracts.

15 Q. Okay. How many contracts were there; do
16 you recall?

17 A. No.

18 Q. Was there more than - more than a dozen
19 contracts?

20 A. I have no idea.

21 Q. Okay. Let's go back to the corporations.
22 Have you ever had the opportunity in the past to
23 review billing statements or gain information on the
24 cost of forming a corporation in the state of
25 Delaware?

1 A. No.

2 Q. Do you know how much the ordinary and
3 customary charge would be for those services?

4 A. I would say not really.

5 Q. Okay. You think more than ten thousand
6 dollars to form a corporation would be reasonable?

7 A. I - I would -- I have no idea what --

8 Q. Okay.

9 A. More than ten thousand -- I would say
10 probably less. I don't know. I would say probably
11 less than ten thousand for forming a corporation.

12 Q. Do you have any idea what the total
13 billing statements provided to the Iviewit companies
14 by Proskauer Rose were in this matter?

15 A. Total altogether?

16 Q. Total altogether?

17 A. Not really.

18 Q. Would half a million dollars sound like
19 too big a number to you?

20 A. I can't say whether it's too big or too
21 small. I really don't know.

22 Q. Okay. Now, were you involved directly
23 with regard to the approval of payment of legal bills
24 provided by Proskauer Rose to the Iviewit companies?

25 A. I was not.

1 Q. Okay. Were you at any board of
2 directors' meeting in which a vote was taken to
3 approve the payment of any of those bills?

4 A. I don't recall.

5 MR. PRUSASKI: Objection. Assumes facts
6 not in evidence.

7 Q. (By Mr. Selz) Let me rephrase it then.
8 Sir, you stated that you attended some but not all of
9 the board of directors' meetings; is that correct?

10 A. That's correct.

11 Q. Okay. Do you have a - a recollection of
12 the goings on at those board of directors' meetings,
13 things that were discussed?

14 A. Yes, some of them.

15 Q. Some of them. Okay.

16 To the best of your recollection, was
17 there ever any suggestion as to the payment of any
18 specific bill to Proskauer Rose?

19 A. Not specific. There were just general
20 discussion on how to conserve cash.

21 Q. Okay. What you testified to earlier,
22 basically, figuring out where they were going to
23 allocate the cash resources?

24 A. That was it.

25 Q. Okay. But there was no - there was no

1 specific vote, to the best of your recollection, by
2 the board of directors or discussion saying, pay this
3 invoice to Proskauer; we authorize whoever, Brian
4 Utley or Raymond Hersh or whoever else it might be,
5 to cut a check?

6 A. Not that I recall. Because generally,
7 those decisions were made at the board level. They
8 were generally made by Sy and Eliot. And I don't
9 recall. Maybe they were made. Not to my
10 recollection. There were maybe general discussions,
11 but not specific.

12 Q. Okay. Now, with regard to the stock that
13 was given by Eliot Bernstein to Proskauer Rose --

14 A. Yes.

15 Q. -- were you privy to the discussions
16 concerning that actual providing of the stock?

17 A. Yes, I was.

18 Q. Okay. And that was -- When did that take
19 place?

20 A. I don't recall the year, but it was
21 pretty much at the early - at the early stages of the
22 relationship.

23 Q. Okay. Now, was that -- Did that occur at
24 a board meeting?

25 A. I don't even know if there was a board at

1 that time. I don't even know if -- I'm not sure if I
2 was on the board at that time.

3 Q. Okay. You might have just been simply
4 acting as a CPA/consultant?

5 A. That's exactly right.

6 Q. And do you remember what year that was?

7 A. I would say somewhere around '98, '99,
8 somewhere in there.

9 Q. Okay. And do you have any idea what the
10 source of that stock was that was provided to
11 Proskauer Rose?

12 A. What do you mean the source?

13 Q. Well, if it was from a corporation, the
14 corporation had to be formed; is that correct?

15 A. Yes.

16 Q. Okay. And so, this was after Proskauer
17 Rose was retained because they formed the corporate
18 entities; is that correct?

19 A. Yes.

20 Q. Okay. So this wasn't part of the
21 original agreement with Proskauer Rose then?

22 A. It was not. Not that - not that I
23 recall. I think it was done a little bit later.

24 Q. Okay. And do you remember which entity
25 the stock came from?

1 A. I think it was Iviewit.com, Inc. There
2 were so many of them floating around. It was
3 difficult. It's difficult to recall.

4 Q. Okay.

5 A. Or maybe the LLC. I'm not sure at that
6 time.

7 Q. Do you recall the purpose for having -- I
8 know you previously indicated that there was concerns
9 about using an LLC because of limitations on the
10 types of shareholders that you could have and other -
11 and other limitations from that standpoint.

12 Do you recall why there were upwards of
13 eight entities formed?

14 MR. PRUSASKI: Objection. Assumes facts
15 not in evidence. Go ahead.

16 A. Yes. Yes. Some of the entities were
17 formed to protect - so we could put the patents in
18 them. Some of the entities were formed to be a
19 management company. Some of the entities were
20 formed --

21 What happened is there was a change of
22 strategy. I think originally, we were going to use
23 an LLC. And then we switched over to a C - to a C
24 Corp. There were some S Corps. involved. It might
25 have been an S corporation. I'm not sure.

1 It was just basically -- All that was
2 done -- There were two purposes; number one, set up a
3 separate company to protect the patent.

4 Q. Right.

5 A. That, I recall. And - and number two,
6 the rest were just basically tax strategies.

7 Q. Okay. Now, was there -- Do you recall
8 any disputes between Brian Utley and Eliot and Sy
9 Bernstein about any issues other than the payment of
10 Proskauer's bills?

11 A. Other than? I mean, there were many
12 dispute -- You know, when you have a board of
13 directors and you have management, there's many
14 disagreements on how to conduct company policy.

15 Q. Okay.

16 A. I mean, there were hundreds of them.

17 Q. Were there any disagreements concerning
18 the manner in which the patents had been filed or the
19 names under which the patents had been filed?

20 A. I don't recall on the names. I recall
21 there were maybe disagreements of - you know, which I
22 don't understand - I do not understand patents - of
23 whether papers were prepared this way or that way or
24 properly or improperly or -- You know, maybe those
25 were discussions.

What did he do once he became aware patents were not properly assigned and correct inventors had not been listed? He had fiduciary responsibility to shareholders???

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1 Q. Okay. This goes back to the previous
2 testimony that you had about Foley & Lardner --

3 A. Yes.

4 Q. -- and some concerns about how the
5 patents had been prepared and filed?

6 A. Yes.

7 Q. Okay. Do you recall any other issues
8 specifically concerning Mr. Utley and the - the
9 patents?

10 A. Well, Mr. Utley then brought in people
11 that he knew who were supposedly - whose background
12 was patent - patenting technology products. And he's
13 dealt with them previously.

14 And I think at one point, they stopped
15 servicing us because of - I think we stopped making
16 -- We did not make payments like we were supposed to.
17 And they withdrew.

18 Again, Eliot was not happy also with the
19 job they were doing at the very end. Because at the
20 end, Eliot basically was not happy with the job
21 anybody was doing because they weren't getting him
22 the results that he was looking for.

23 Q. They weren't getting him the -- The
24 patents weren't getting processed the way they were
25 supposed to; is that what --

1 A. I can't say whether they were done the
2 way they were supposed to. They were not done based
3 on -- You know, he was not happy with the -- He
4 expressed his unhappiness.

5 Q. Okay.

6 A. Whether they were done the way they were
7 supposed to, I have no idea.

8 Q. Now, with regard to the payment of any of
9 these bills to Proskauer Rose or to any of these
10 other parties, were you directly involved with the
11 preparation of payments or with regard to the
12 authorization for payments?

13 A. No, I was not.

14 MR. SELZ; Okay. I have nothing further.

15 REDIRECT EXAMINATION

16 Q. (By Mr. Prusaski) The board -- Did the
17 board vote on paying Proskauer's bills?

18 A. I don't recall. I don't recall to that.

19 Q. Did you say that was done more informally
20 between the Bernsteins and Utley?

21 A. Yes.

22 Q. Now, you said you never saw Ken
23 Rubenstein in a board meeting, right?

24 A. I don't think so.

25 Q. And Mr. Selz asked you, well, you haven't

1 been to all the board meetings, have you?

2 A. No, I have not.

3 Q. Were you personally aware of any board
4 meetings that Rubenstein attended that you didn't
5 attend?

6 A. No. No, I was not.

7 MR. PRUSASKI: I have no further
8 questions.

9 MR. SELZ: Okay. I've got nothing
10 further.

11 MR. PRUSASKI: You have the opportunity
12 to waive your reading of the deposition or read
13 the deposition to check it for errors. I
14 believe you've probably been asked that before
15 because you've done this before. What is your
16 M.O.?

17 THE WITNESS: I waive it.

18 MR. SELZ: I'll order a copy. Chris, are
19 you ordering it or no?

20 MR. PRUSASKI: Yes, yes.

21 MR. SELZ: Chris, you're ordering?

22 MR. PRUSASKI: Yes.

23 MR. SELZ: Then I'll get a copy.

24 MR. PRUSASKI: All right, Steve.

25 MR. SELZ: Okay. Thanks.

(Thereupon, at 12:05 p.m., the deposition was concluded.)

CERTIFICATE OF OATH

STATE OF FLORIDA)
COUNTY OF BROWARD)

I, TAMARA EMERICK-MASCI, RPR, the undersigned authority, certify that GERALD LEWIN personally appeared before me and was duly sworn.

WITNESS my hand and official seal this 16th day of September, 2002.

Tamara Emerick-Masci
TAMARA EMERICK-MASCI, RPR



Tamara Emerick-Masci
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REPORTER'S DEPOSITION CERTIFICATE

STATE OF FLORIDA)

COUNTY OF BROWARD)

I, TAMARA EMERICK-MASCI, Registered Professional Reporter, certify that I was authorized to and did stenographically report the deposition of GERALD LEWIN; that a review of the transcript was not requested; and that the transcript is a true and complete record of my stenographic notes.

I FURTHER CERTIFY that I am not a relative, employee, attorney or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 16th, day of September, 2002.


TAMARA EMERICK-MASCI, RPR

VIEWIT
PERM
912



GOLDSTEIN LEWIN & CO.

Certified Public Accountants

May 27, 1999

VIA UPS NEXT DAY AIR
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States in deposition that he does not know Joao, yet there are multiple correspondences between them for over a year.

Raymond Joao, Esq.
Meltzer, Lippe, Goldstein & Schlissel, P.C.
190 Willis Avenue
Mineola, New York 11501

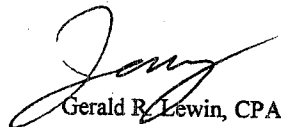
Dear Ray:

Enclosed is a \$3,000 retainer to be applied for additional services on patent pending for IVIEWIT, Inc. Please submit a bill for the past services, as well.

Look forward to speaking with you on Tuesday, June 1 at 9:00 a.m.

Sincerely,

GOLDSTEIN LEWIN & CO.
Certified Public Accountants


Gerald R. Lewin, CPA

GRL/bjw
Enclosure

c: Eliot Bernstein

f:\data\99\grl\trjoao.doc.

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NAME **GERALD R. LEWIN** TELEPHONE **561-994-5050**

COMPANY **GOLDSTEIN LEWIN & COMPANY**

STREET ADDRESS **1900 CORPORATE BLVD NW RM 300E**

CITY AND STATE **BOCA RATON FL** ZIP CODE **33431 8502**

2 EXTREMELY URGENT DELIVERY TO

NAME **RAYMOND JOAO ESQ** TELEPHONE **516-747-0300**

COMPANY **MELTZER LIPPE GOLDSTEIN & SCHLISSEL**

STREET ADDRESS **190 WILLIS AVENUE** DEPT. FLOOR

CITY AND STATE (INCLUDE COUNTRY IF INTERNATIONAL) **MINEOLA NY** ZIP CODE **11501**



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5	OPTIONAL SERVICES FOR WORLDWIDE EXPRESS SHIPMENTS Mark an 'X' in this box if shipment only contains documents of no commercial value. <input type="checkbox"/> SATURDAY PICKUP <input type="checkbox"/> SATURDAY DELIVERY <input type="checkbox"/> DECLARED VALUE <input type="checkbox"/> C.O.D. <input type="checkbox"/> An Additional Handling Charge applies for certain items. See instructions.	\$ \$ \$ \$ \$ \$ \$	
6	ADDITIONAL HANDLING CHARGE	\$	
7	TOTAL CHARGES	\$	
8	METHOD OF PAYMENT <input checked="" type="checkbox"/> BILL SHIPPER <input type="checkbox"/> BILL RECEIVER <input type="checkbox"/> BILL THIRD PARTY <input type="checkbox"/> CREDIT CARD <input type="checkbox"/> American Express <input type="checkbox"/> Diner's Club <input type="checkbox"/> MasterCard <input type="checkbox"/> Visa <input type="checkbox"/> CHECK	RECEIVERS: THIRD PARTY'S UPS ACCT. NO. OR MAJOR CREDIT CARD NO. EXPIRATION DATE THIRD PARTY'S COMPANY NAME STREET ADDRESS CITY AND STATE ZIP CODE	

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01019112009 2/99 M

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Erika Lewin

From: Bill Kasser [Bill@iviewit.com]
Sent: Thursday, March 22, 2001 5:52 PM
To: 'elewin@goldsteinlewin.com'
Subject: iviewit Holdings, Inc. S Corp. Election

On February 23, 2001 I faxed to you, in response to your request, a copy of a "Notice of Acceptance as an S-Corporation" for Uview.com, Inc., now iviewit Holdings, Inc. Since that date one of the projects I have undertaken has been the revision of the Capitalization Table. While so doing, it occurred to me that the S corporation status of iviewit Holdings may have been automatically terminated by actions of the Company. As of October 10, 1999, Investech Holdings, LLC was sold 3,007 shares of Class A Common Stock. As only individuals, estates and certain trusts may hold stock in an S corporation, I believe this action would have terminated the S corporation election. On February 2, 2000, Alpine Venture Capital Partners LP received 2,580 shares of Class A Preferred Stock. In addition to the same disqualifying criterion as present in the case of Investech, we now also have issued a new class of stock contrary to the requirement that an S corporation have only one class of stock.

Please let me know what you think.

Bill Kasser



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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

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-----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](#)

Download Attachment: [Doyle inv.tif](#)

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iviewit.com, Inc.

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

--

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
Developement of Courses for the National Guard	95,000.00

TOTAL	\$100,000.00
--------------	---------------------

Please review attachments for invoice detail.

**VIEWIT HOLDINGS, INC.
AND SUBSIDIARIES**

CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2000

IVIEWIT HOLDINGS, INC. AND SUBSIDIARIES
TABLE OF CONTENTS
DECEMBER 31, 2000

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FINANCIAL STATEMENTS:	
Statement of Assets, Liabilities and Stockholders' Deficit - Income Tax Basis	2
Statement of Revenue and Expenses - Income Tax Basis	3



GOLDSTEIN LEWIN & CO.

Certified Public Accountants and Consultants

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

1900 NW Corporate Blvd. E-300
Boca Raton, Florida 33431
Tel. (561) 994-5050
Fax (561) 241-0071

Broward (954) 429-8555
Dade (305) 944-3582
Palm Beach (561) 737-0309
www.goldsteinlewin.com

Ft. Lauderdale Office
315 SE 7th Street, 2nd Flr.
Ft. Lauderdale, Florida 33301
(reply to Boca address)

2

IVIEWIT 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
Total 4020 · Licensing & Set-Up Fee								1,608.65	1,608.65

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...	49.00	5,154.00
Invoice	4/25/2000	108	Hollywood.com	Editing of Vi...			1100 - Accou...	2,820.00	7,974.00
Invoice	4/25/2000	108	Hollywood.com	Encoding of ...			1100 - Accou...	98.00	8,072.00
Invoice	5/4/2000	110	Hollywood.com	Archival Stor...			1100 - Accou...	1,875.00	9,947.00
Invoice	5/4/2000	110	Hollywood.com	Encoding of ...			1100 - Accou...	344.50	10,291.50
Invoice	5/15/2000	111	JM Lexus	Archival Stor...			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 Enterpr...	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...	695.00	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 Fe...			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	138	IMTS 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	129	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	Encoding of ...			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...	30.00	71,475.35
General Journal	12/31/2000	4		To reclassify...			2591 - Due to...	1,153.00	68,955.35
Credit Memo	12/31/2000	140	American Enterpr...	Encoding of ...			1100 - Accou...	-2,520.00	68,955.35
Total 4050 - Sales								68,955.35	68,955.35
TOTAL								68,955.35	68,955.35

04/23/02

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

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
4070 - Services									
Invoice	5/24/2000	112	Hollywood.com	15 % premium			1100 - Accou...	20.25	20.25
Invoice	6/15/2000	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	6/15/2000	115	Hollywood.com	Overnight Pr...			1100 - Accou...	405.00	819.15
Invoice	7/14/2000	120	Berber/Silverstein	Imaging -2 ...			1100 - Accou...	391.50	1,210.65
Invoice	7/14/2000	120	Berber/Silverstein	Imaging - 1 ...			1100 - Accou...	181.35	1,392.00
Invoice	7/14/2000	120	Berber/Silverstein	Imaging - 3 ...			1100 - Accou...	450.00	1,842.00
Invoice	7/14/2000	120	Berber/Silverstein	Custom Desi...			1100 - Accou...	5,000.00	6,842.00
Invoice	7/21/2000	116	Gear Magazine	Processing			1100 - Accou...	12,500.00	19,342.00
Invoice	7/21/2000	116	Gear Magazine	Consulting			1100 - Accou...	5,000.00	24,342.00
Invoice	7/21/2000	116	Gear Magazine	Custom Desi...			1100 - Accou...	157.50	24,499.50
Invoice	7/21/2000	117	Hollywood.com	Next Day Ph...			1100 - Accou...	5,000.00	29,499.50
Invoice	8/15/2000	122	Gear Magazine	Processing			1100 - Accou...	12,500.00	41,999.50
Invoice	8/15/2000	122	Gear Magazine	Consulting			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...	300.00	73,878.25
Invoice	10/19/2000	130	Extreme Yachts	Custom Desi...			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...		
Total 4070 - Services								177,506.75	177,506.75
TOTAL								177,506.75	177,506.75



"I view it!"

www.iviewit.com

2255 Glades Road
One Boca Place - Suite 337W
Boca Raton, FL 33431
Voice: 561.999.8899
Fax: 561.999.8810
Toll: 877.484.8444

February 08, 2001

Paul H. Sallwasser
Partner
Ernst & Young LLP
200 South Biscayne Blvd.
Miami, Florida 33131

Dear Paul:

Finally, I am pleased to provide Profit and Loss Statements and Balance Sheets for iviewit Holdings, Inc., iviewit.com, Inc., and iviewit Technologies, Inc. as at December 31, 2000, as well as consolidating statements for iviewit Holdings, Inc. as at December 31, 1999 and 2000.

Goldstein Lewin also will present to us an unaudited but confirmed P&L Statement and Balance Sheet for year 2000 next week derived from these attachments which they prepared.

As you know, I would like us to do business together. I would appreciate your earliest response as you firm up your recent guestimate, and, especially for this first year of engagement, I sincerely urge you to keep your pricing as reasonable as possible. You fully know that I believe in and am seeking a long-term relationship. Incidentally, the accountant at Goldstein Lewin who did this work is our former Controller, and she will be available to all of us to facilitate transition and support.

These attachments are available to you electronically as well, if necessary.

Kindest Personal Regards.

Sincerely,

A handwritten signature in black ink, appearing to read "Raymond T. Hersh". The signature is fluid and cursive, with a large loop at the end.

Raymond T. Hersh
Vice President - Finance

Encls.
RH/jk

02/08/01

iviewit.com, Inc.
Profit and Loss
 January through December 2000

	Jan - Dec '00
Ordinary Income/Expense	
Income	
4020 · Licensing & Set-Up Fee	1,608.65
4050 · Sales	68,955.35
4070 · Services	177,506.75
Total Income	248,070.75
Cost of Goods Sold	
5999 · Cost of Goods Sold	0.00
Total COGS	0.00
Gross Profit	248,070.75
Expense	
5000 · Direct Operating Expenses	
5050 · Web Hosting Fee	64,239.64
5100 · Video Expenses	
5110 · Outside Services, Real 3D	
5111 · Outside Services	108,887.08
5112 · Real 3D	243,268.07
Total 5110 · Outside Services, Real 3D	352,155.15
5120 · Video Supplies	9,044.73
Total 5100 · Video Expenses	361,199.88
5200 · Photography Expenses	
5210 · Outside Services, Photography	14,976.01
5220 · Photography Supplies	22,627.56
Total 5200 · Photography Expenses	37,603.57
Total 5000 · Direct Operating Expenses	463,043.09
6000 · Indirect Operating Expenses	
6070 · Fees for Fund Raising	40,000.00
6010 · Rent - Office	184,598.22
6020 · Office Plants Rental Fee	1,587.39
6030 · Utilities	8,939.45
6040 · Telephone	41,076.58
6050 · Travel & Lodging	235,415.00
6060 · Meals & Ent	27,253.87
6080 · Promotion, Tradeshow & Adv.	
6081 · Promotion	69,396.10
6082 · Tradeshow	23,474.25
6083 · Advertising	144,913.52
Total 6080 · Promotion, Tradeshow & Adv.	237,783.87
6100 · Misc. Office Expenses	
6112 · Payroll Service Charge	1,199.29
6110 · Bank Service Charges	2,433.67
6120 · Dues and Subscriptions	188.68
6130 · Licenses & Permits	1,275.05
6140 · Postage and Shipping	10,649.79
6150 · General Office Expenses	3,840.09
6155 · Supplies	
6156 · Computer Supplies	14,185.60
6157 · Office Supplies	10,248.59
6158 · Copying & Printing	6,614.61
6155 · Supplies - Other	1,046.89
Total 6155 · Supplies	32,095.69
6160 · Repairs	
6161 · Building Repairs	4,152.80
6162 · Computer Repairs	110.00
Total 6160 · Repairs	4,262.80

02/08/01

iviewit.com, Inc.
Profit and Loss
 January through December 2000

	- Jan - Dec '00
6170 · Gifts	693.55
6180 · Automobile	4,141.35
6190 · Miscellaneous	689.33
Total 6100 · Misc. Office Expenses	61,469.29
6250 · Insurance	
6257 · Directors & Officers Insurance	11,242.51
6256 · Life Insurance	12,914.72
6251 · Liability Insurance	2,085.21
6252 · Health Insurance	45,181.89
6253 · Work Comp	4,490.17
6255 · Auto Insurance	1,551.20
Total 6250 · Insurance	77,465.70
6260 · Lease Expense	
6261 · Equipment Lease	246.88
6262 · Furniture Lease	1,403.00
Total 6260 · Lease Expense	1,649.88
6270 · Legal & Accounting	
6271 · Legal Fees	425,391.77
6272 · Accounting	64,258.50
Total 6270 · Legal & Accounting	489,650.27
6280 · Consulting Fees	127,423.50
6500 · Payroll Expenses	
6560 · Main Payroll Expense	
6561 · Wages	977,044.94
6562 · Wages (Deferred)	0.00
6565 · Payroll Tax Expense	68,725.92
6566 · Medicare	0.00
6567 · Federal Unemployment	1,148.23
6568 · Florida Unemployment	3,607.55
Total 6560 · Main Payroll Expense	1,050,526.64
Total 6500 · Payroll Expenses	1,050,526.64
6820 · Taxes	
6870 · Taxes - Other	259.26
6850 · Property	1,415.06
6860 · State	2,426.77
Total 6820 · Taxes	4,101.09
6900 · Interest Expense	
6910 · Lease Interest Exp.	2,183.52
6920 · Loan Interest	2,082.88
Total 6900 · Interest Expense	4,266.40
Total 6000 · Indirect Operating Expenses	2,593,207.15
6610 · Outside Services	
6611 · Business Development	72,130.00
Total 6610 · Outside Services	72,130.00
Total Expense	3,128,380.24
Net Ordinary Income	-2,880,309.49
Other Income/Expense	
Other Income	
7010 · Interest Income	8,305.29
Total Other Income	8,305.29

02/08/01

iviewit.com, Inc.
Profit and Loss
January through December 2000

	Jan - Dec '00
Other Expense	
8400 · Exchange	-12,971.16
8200 · Depreciation Expense	62,096.00
Total Other Expense	49,124.84
Net Other Income	-40,819.55
Net Income	-2,921,129.04

02/07/01

Iviewit Holdings, Inc.
Balance Sheet
As of December 31, 2000

	Dec 31, '00
ASSETS	
Current Assets	
Checking/Savings	
1000 · Checking - First Union	82.05
Total Checking/Savings	82.05
Total Current Assets	82.05
Fixed Assets	
1300 · Furniture	87,500.00
1350 · Accumulated Depreciation	-12,504.00
Total Fixed Assets	74,996.00
Other Assets	
1400 · Patent	12,075.00
1800 · Investment - Iviewit Tech.	13,131.50
1900 · Loan Receivable-Iviewit.com Inc	4,232,940.24
Total Other Assets	4,258,148.74
TOTAL ASSETS	4,333,224.79
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Loan Payable	200.00
Total Other Current Liabilities	200.00
Total Current Liabilities	200.00
Long Term Liabilities	
2050 · Accrued Interest Liability	43,439.50
2500 · Notes Pay.-Affiliated Entities	1,625,771.44
2600 · Convertible Promissory Note	87,500.00
Total Long Term Liabilities	1,756,710.94
Total Liabilities	1,756,910.94
Equity	
3100 · Capital Stock (\$.01 par value)	818.81
3150 · Additional Paid in Capital	2,699,909.77
3900 · Retained Earnings	-191.11
Net Income	-124,223.62
Total Equity	2,576,313.85
TOTAL LIABILITIES & EQUITY	4,333,224.79

02/07/01

Iviewit Holdings, Inc.
Profit and Loss
January through December 2000

	<u>Jan - Dec '00</u>
Ordinary Income/Expense	
Expense	
6110 - Bank Charges	-16.26
6120 - Legal Fees	40,405.22
6130 - State Taxes	150.00
6280 - Consulting	0.00
7010 - Interest Expense	71,180.66
Total Expense	<u>111,719.62</u>
Net Ordinary Income	-111,719.62
Other Income/Expense	
Other Expense	
8200 - Depreciation	12,504.00
Total Other Expense	<u>12,504.00</u>
Net Other Income	-12,504.00
Net Income	<u><u>-124,223.62</u></u>

02/07/01

Iviewit Technologies, Inc.
Balance Sheet
 As of December 31, 2000

	Dec 31, '00
ASSETS	
Current Assets	
Checking/Savings	
1020 - Checking Tech. - First Union	31.21
Total Checking/Savings	31.21
Other Current Assets	
1300 - Stock Subscription Receivable	1,250.00
Total Other Current Assets	1,250.00
Total Current Assets	1,281.21
Other Assets	
1400 - Patent	91,590.32
1800 - Investment in Sub - iviewit.com	875.00
Total Other Assets	92,465.32
TOTAL ASSETS	93,746.53
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2600 - Loan Payable	200.00
Total Other Current Liabilities	200.00
Total Current Liabilities	200.00
Long Term Liabilities	
2700 - Loan Payable - iviewit.com, Inc	78,090.32
Total Long Term Liabilities	78,090.32
Total Liabilities	78,290.32
Equity	
3300 - Capital Stock (\$.01 par value)	627.14
3310 - Additional Paid in Capital	15,004.36
3900 - Retained Earnings	-191.25
Net Income	15.96
Total Equity	15,456.21
TOTAL LIABILITIES & EQUITY	93,746.53

02/07/01

Iviewit Technologies, Inc.
Profit and Loss
January through December 2000

	<u>Jan - Dec '00</u>
Income	0.00
Expense	
6010 - Bank Charges	-15.96
6020 - State Taxes	0.00
Total Expense	<u>-15.96</u>
Net Income	<u><u>15.96</u></u>

02/08/01

iviewit.com, Inc.
Balance Sheet
As of December 31, 2000

	Dec 31, '00
ASSETS	
Current Assets	
Checking/Savings	
1020 · Checking - First Union	598,805.36
1040 · CAP Acct - First Union	809.69
1060 · Cash in Escrow - First Union	36,000.00
Total Checking/Savings	635,615.05
Accounts Receivable	
1100 · Accounts Receivable	127,850.87
Total Accounts Receivable	127,850.87
Total Current Assets	763,465.92
Fixed Assets	
1520 · Leased Equipment	
1521 · Leased Equipment	28,656.36
1525 · Accum Depr - Leased Equipment	-7,233.35
Total 1520 · Leased Equipment	21,423.01
1510 · Computer & Other Equip	
1511 · Computer & Other Equip.	203,774.01
1515 · Accum. Depr - Comp. Equip	-57,736.68
Total 1510 · Computer & Other Equip	146,037.33
1530 · Furniture & Fixtures	
1531 · Furniture & Fixtures	7,417.23
1535 · Accum. Depr. - Furniture	-1,165.06
Total 1530 · Furniture & Fixtures	6,252.17
Total Fixed Assets	173,712.51
Other Assets	
1740 · Security Deposits	7,228.08
1620 · Loan Rec-iviewit Technologies	78,090.32
1630 · Loan Receivable - Officer	30,000.00
1750 · Utility Deposits	805.00
Total Other Assets	116,123.40
TOTAL ASSETS	1,053,301.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	680,150.88
Total Accounts Payable	680,150.88
Total Current Liabilities	680,150.88
Long Term Liabilities	
2650 · Capital Lease Payable	23,023.36
2500 · Notes Pay.-Affiliated Entities	4,232,940.24
Total Long Term Liabilities	4,255,963.60
Total Liabilities	4,936,114.48
Equity	
3100 · Retained Earnings	-962,558.61
Net Income	-2,921,129.04

t

From: t [eliot.bernstein@verizon.net]
Subject: RE: iviewit -Reply

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

From: iviewit [mailto:alps@netline.net]
Sent: Friday, June 04, 1999 8:17 AM
To: 'Christopher Wheeler'
Subject: RE: iviewit -Reply

Please forward me a copy. Can you email the agreement to me.

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

From: Christopher Wheeler [mailto:CWheeler@proskauer.com]
Sent: Friday, June 04, 1999 11:14 AM
To: alps@netline.net
Subject: iviewit -Reply

** High Priority **

Eliot:

I have prepared the agreements for Hassan Miah and the others; and we are preparing to fax them. Joao has reviewed the agreement form and has approved it.

I checked on the Big Entertainment agreement. The only document we have is a letter from Laurie Silverstein. We did not believe it was sufficient for our purposes so we asked her to modify it--but she never did--

I have called Rosalie Bibona--I left a message asking her for the names of all the participants in our meeting last week.

Regards,
Chris

Lewin introduced Company to Hollywood.com/BigE and was to secure confidentiality, which it appears he did not. Also, caught Hollywood.com infringing on the product and forced them to pay and use Iviewit. Today they still use Iviewit processes learned from Lewin and are not paying.

EV
168
168.1

Eliot I Bernstein

Subject: FW: iviewit

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

From: eib [mailto:alps@netline.net]

Sent: Thursday, June 03, 1999 4:39 AM

To: Simon L. Bernstein (E-mail); Christopher C. Wheeler (E-mail)

Subject: iviewit

Chris,

1. Please send a disclosure of patent agreement over to Richard Rosman prepared for Hassan Miah. They will also be sending a technician so send a second blank copy with a place for name and company.
2. Send a confidentiality to Richard Rosman for Richard Rosman
3. Send a confidentiality to Richard for Kevin O'Donnell President of O'Donnell & Associates
4. Confidentiality for Techie

We are trying to have the meeting ASAP, so please send this morning if possible, I will have Richard standing by at 9:am California time. Hope all is going well and you are feeling good.

Eliot

Also, Jerry Lewin called re: the letter you will be drafting for his employee pool. I am concerned that we cover any past employees because one of the girls that was working at our house from his office he fired 6.1.99 for lack of performance. Her name was Michele ?. I would suggest a list of all employees Jerry has had for the last 18 months, he could not recall how many exactly had been dismissed. We also looked at the stock performance for Visual Data together and it was apparent that stock increases have occurred since our meeting with significant increases around the time when I gave Jerry's employees the passwords for our site. Jerry suggested very strong language in regards to stock purchases by emps or their families.

Thanks,

Eliot



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.

1900 N.W. Corporate Blvd.
East Building Suite 300
Boca Raton, Florida 33431
(561) 994-5050

Br ward (954) 429-8555
Dr te (305) 944-3582
Pa m Beach (561) 737-0309
FA c (561) 241-0071

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

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/tjw

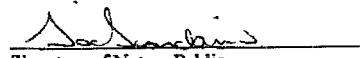
c: Christopher Wheeler, Esq.

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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

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)

cc: Elliot Bernstein

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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.

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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.

1900 N.W. Corporate Blvd.
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Fort Lauderdale Office
4630 West Prospect Blvd.
Fort Lauderdale, FL 33309
(Reply to Boca Address)

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

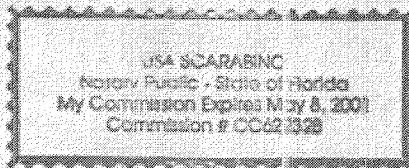
GRL/bjw

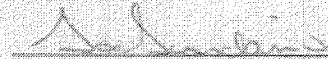
c: Christopher Wheeler, Esq.

f:\data\99\gl\conflict.doc

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:

From: P. Stephen Lamont [pstephen.lamont@verizon.net]
Sent: Friday, April 02, 2004 1:53 PM
To: Eliot I Bernstein (E-mail)
Subject: FW: Iviewit Past Accounting and Other Records.

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Friday, June 06, 2003 10:33 AM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Dear Mr. Lamont,

I will be happy to provide any and all records in my possession as they relate to Iviewit Companies as long as I get authorization in writing from Eliot Bernstein. I am sure that Erika Lewin will fully cooperate in providing you any information that is in her possession. Also, please be aware that Erika was a full time employee of Iviewit and at that time was not an employee of Goldstein Lewin & Co. You are welcome to call me at 561-994-5050 if you wish to discuss this matter in person.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Thursday, June 05, 2003 8:30 PM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: Iviewit Past Accounting and Other Records.
Importance: High

Dear Mr. Lewin:

By way of introduction, and since December 3, 2001, I am Chief Executive Officer (Acting) of Iviewit Holdings, Inc., and I write to you, on behalf of the Company, to secure the documentation described below, which, it is my understanding, has been requested one or more times prior.

Moreover, as you may be aware, the Company is currently involved in the uncovering of multiple malfeasances and misfeasances perpetrated against the Company by, the Company alleges, former management and legal counsel, and as a result, it is essential, due to the knowing and willful destruction of much of the corporate record, that we request your office to provide:

1. ANY and ALL documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your firm's possession; and
2. Your firm's billing records that cover the ENTIRE period that you

5/3/2004

represented the Company (no response to this request along with the above files you will transmit in 1, we will take as an acknowledgement that you have submitted the ENTIRE billing record).

Lastly, regretfully, time is of the essence, as there may be a need for me, on behalf of the Company, to take the above alleged malfeasances and misfeasances to other forums for the necessary action including but not limited to Federal Courts in New York and Florida and the U.S. Attorneys' offices in same (part of the allegations include but are not limited to, misappropriation of Company funds and fraudulent bookings of revenue, therefore your work papers will form an essential piece of the evidence, which, of course, may be the subject of a production request by subpoena or court order).

Finally, it has also come to my attention that your daughter, Erika Lewin, also worked as a Company employee as well as for your firm, therefore I would request that you check with her to determine if she has any files or records associated with the Company (I would also suggest that you transmit her current address in the event that future counsel is in need of her deposition as a material witness to certain events).

Thank you in advance for your cooperation, and my expectation for delivery to the below address is as soon as possible.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
URL: www.iviewit.com

THIS MESSAGE AND ITS EMBEDDED AND/OR ATTACHED FILES INCORPORATED HEREIN BY REFERENCE CONTAIN INFORMATION THAT IS PROPRIETARY AND CONFIDENTIAL, PRIVILEGED INFORMATION. IF YOU ARE NOT THE INTENDED RECIPIENT, YOU ARE PROHIBITED FROM READING, OPENING, PRINTING, COPYING, FORWARDING, OR SAVING THIS MAIL AND ITS EMBEDDED AND/OR ATTACHED FILES. PLEASE DELETE THE MESSAGE AND ITS EMBEDDED AND/OR ATTACHED FILES WITHOUT READING, OPENING, PRINTING, COPYING, FORWARDING, OR SAVING THEM, AND NOTIFY THE SENDER IMMEDIATELY AT 561.364.4240. IF YOU ARE THE INTENDED RECIPIENT, YOU ARE PROHIBITED FROM FORWARDING THEM OR OTHERWISE DISCLOSING THESE CONTENTS TO OTHERS, WITHOUT THE EXPRESS WRITTEN CONSENT OF THE SENDER.

From: P. Stephen Lamont [pstephen.lamont@verizon.net]
Sent: Friday, April 02, 2004 1:53 PM
To: Eliot I Bernstein (E-mail)
Subject: FW: Iviewit Past Accounting and Other Records.

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Friday, June 06, 2003 2:41 PM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Dear Mr. Lamont

I have spoken to Eliot and he authorized me to release to you all records in our possession. We will have the records from storage in our office by middle of next week. Eliot mentioned that you have a copy of our billing records but could be missing some of the information. Please let me know exactly what you are missing so I can provide it to you. I also spoke to Erika, she claims that she has no records of Iviewit. Her email is elewin@goldsteinlewin.com. You are welcome to contact her for whatever information you need from her.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Thursday, June 05, 2003 8:30 PM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: Iviewit Past Accounting and Other Records.
Importance: High

Dear Mr. Lewin:

By way of introduction, and since December 3, 2001, I am Chief Executive Officer (Acting) of Iviewit Holdings, Inc., and I write to you, on behalf of the Company, to secure the documentation described below, which, it is my understanding, has been requested one or more times prior.

Moreover, as you may be aware, the Company is currently involved in the uncovering of multiple malfeasances and misfeasances perpetrated against the Company by, the Company alleges, former management and legal counsel, and as a result, it is essential, due to the knowing and willful destruction of much of the corporate record, that we request your office to provide:

1. ANY and ALL documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your firm's possession; and
2. Your firm's billing records that cover the ENTIRE period that you

5/3/2004

represented the Company (no response to this request along with the above files you will transmit in 1, we will take as an acknowledgement that you have submitted the ENTIRE billing record).

Lastly, regretfully, time is of the essence, as there may be a need for me, on behalf of the Company, to take the above alleged malfeasances and misfeasances to other forums for the necessary action including but not limited to Federal Courts in New York and Florida and the U.S. Attorneys' offices in same (part of the allegations include but are not limited to, misappropriation of Company funds and fraudulent bookings of revenue, therefore your work papers will form an essential piece of the evidence, which, of course, may be the subject of a production request by subpoena or court order).

Finally, it has also come to my attention that your daughter, Erika Lewin, also worked as a Company employee as well as for your firm, therefore I would request that you check with her to determine if she has any files or records associated with the Company (I would also suggest that you transmit her current address in the event that future counsel is in need of her deposition as a material witness to certain events).

Thank you in advance for your cooperation, and my expectation for delivery to the below address is as soon as possible.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
URL: www.iviewit.com

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From: P. Stephen Lamont [pstephen.lamont@verizon.net]
Sent: Friday, April 02, 2004 1:52 PM
To: Eliot I Bernstein (E-mail)
Subject: FW: Iviewit Past Accounting and Other Records.

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Wednesday, June 11, 2003 11:07 AM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Mr.. Lamont,

Copies of all files will be ready by Friday.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Wednesday, June 11, 2003 10:59 AM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: RE: Iviewit Past Accounting and Other Records.
Importance: High

Mr.. Lewin:

As I have just arranged for a messenger, I am writing to confirm pick up of copies of ALL files at your office on Friday, June 13 before 4:30 PM.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
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OTHERWISE DISCLOSING THESE CONTENTS TO OTHERS, WITHOUT THE EXPRESS WRITTEN CONSENT OF THE SENDER.

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

From: Jerry Lewin [mailto:jl Lewin@goldsteinlewin.com]
Sent: Friday, June 06, 2003 2:41 PM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Dear Mr. Lamont

I have spoken to Eliot and he authorized me to release to you all records in our possession. We will have the records from storage in our office by middle of next week. Eliot mentioned that you have a copy of our billing records but could be missing some of the information. Please let me know exactly what you are missing so I can provide it to you. I also spoke to Erika, she claims that she has no records of Iviewit. Her email is elewin@goldsteinlewin.com. You are welcome to contact her for whatever information you need from her.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Thursday, June 05, 2003 8:30 PM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: Iviewit Past Accounting and Other Records.
Importance: High

Dear Mr. Lewin:

By way of introduction, and since December 3, 2001, I am Chief Executive Officer (Acting) of Iviewit Holdings, Inc., and I write to you, on behalf of the Company, to secure the documentation described below, which, it is my understanding, has been requested one or more times prior.

Moreover, as you may be aware, the Company is currently involved in the uncovering of multiple malfeasances and misfeasances perpetrated against the Company by, the Company alleges, former management and legal counsel, and as a result, it is essential, due to the knowing and willful destruction of much of the corporate record, that we request your office to provide:

1. ANY and ALL documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your firm's possession; and
2. Your firm's billing records that cover the ENTIRE period that you represented the Company (no response to this request along with the above files you will transmit in 1, we will take as an acknowledgement that you

have submitted the ENTIRE billing record).

Lastly, regretfully, time is of the essence, as there may be a need for me, on behalf of the Company, to take the above alleged malfeasances and misfeasances to other forums for the necessary action including but not limited to Federal Courts in New York and Florida and the U.S. Attorneys' offices in same (part of the allegations include but are not limited to, misappropriation of Company funds and fraudulent bookings of revenue, therefore your work papers will form an essential piece of the evidence, which, of course, may be the subject of a production request by subpoena or court order).

Finally, it has also come to my attention that your daughter, Erika Lewin, also worked as a Company employee as well as for your firm, therefore I would request that you check with her to determine if she has any files or records associated with the Company (I would also suggest that you transmit her current address in the event that future counsel is in need of her deposition as a material witness to certain events).

Thank you in advance for your cooperation, and my expectation for delivery to the below address is as soon as possible.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
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THE EXPRESS WRITTEN CONSENT OF THE SENDER.

From: P. Stephen Lamont [pstephen.lamont@verizon.net]
Sent: Friday, April 02, 2004 1:51 PM
To: Eliot I Bernstein (E-mail)
Subject: FW: Iviewit Past Accounting and Other Records.

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Thursday, June 19, 2003 11:49 AM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Mr.. Lamont,

We have submitted a copy of all the records pertaining to Iviewit to you and Eliot that were in our possession. The empty files you notice where set up in advance when new companies are set up on our system. When no work is performed for those years or for those entities, the files will be empty. I do not understand what billing you are looking for. My secretaries tell me that a copy of all our invoices was submitted to you. To my knowledge I have no correspondence from Mr.. Joao, definitely no files. I have no notes on my first meeting with Mr.. Wheeler and Mr.. Bernstein nor do I recall the exact date we first met. As to the electronic messages with Eliot Bernstein, I fail to understand why you cannot get the information from him. It is an extremely time consuming task and we are all busy here. I spoke again with Erika, she claims she has no records of Iviewit. You are welcome to contact her directly. Good luck with all your endeavors.

Sincerely,

Jerry -----Original Message-----

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Thursday, June 19, 2003 8:03 AM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail)
Subject: RE: Iviewit Past Accounting and Other Records.
Importance: High

Mr. Lewin:

In reviewing your record submission, I find the submission lacking in the following respects:

1. There are no documents pertaining to Iviewit, Inc., or what I understand to be the first in a long, long series of Iviewit companies, and Iviewit.com, Inc., for that matter;
2. Pertaining to the period that began your representation of the Iviewit business of Mr. Bernstein in July 1998 to January 1, 1999, I find no records of, including but not limited to, business plan development with Mr.. Bernstein, phone records, and other receipts of Mr. and Mrs. Bernstein with respect to the Iviewit business (attached is a representative example of such 1998 correspondence obtained from Mr. Wheeler's files that I thought it would be logical to be present in your files as well);
3. Your past billing records to Iviewit.com are missing;
4. It is plain to see file folders with no files contained in them;
5. Correspondence from Raymond A. Joao is not included in your record submission (do you have a separate file for Mr. Joao and perhaps they are contained there?);
6. Please state for our records, the exact date you contacted Mr. Wheeler in 1998 pertaining to Mr. Bernstein, et. al. and their inventions (it is reasonable to believe you took notes at that first introductory conversation, yet no notes appear in your record submission); and,

7. All electronic mail messages to Eliot Bernstein pertaining to the Iviewit business, no matter of whether before incorporation or after.

Lastly, Mr. Lewin, the Company is involved in some very serious legal matters at this juncture varying from, and for the sake of brevity, that certain litigation in Palm Beach County to proceedings with the state Bar Associations of Florida and New York, to potential Federal matters, to potential proceedings before the United States Patent and Trademark Office, and to potential proceedings with the U.S. Attorneys' offices in the Southern Districts of Florida and New York through the Federal Bureau of Investigation.

Moreover, I gave you the opportunity to submit ALL files so that you would be spared the inconvenience of responding to requests for submissions by the above mentioned third parties.

Finally, please double check with Erika Lewin as to whether she is not in possession of any Iviewit records relating to, including but not limited to, the above items, and I look forward to your earliest reply.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
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-----Original Message-----

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Wednesday, June 11, 2003 11:07 AM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Mr.. Lamont,

Copies of all files will be ready by Friday.

Sincerely,

Jerry

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Sent: Wednesday, June 11, 2003 10:59 AM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: RE: Iviewit Past Accounting and Other Records.
Importance: High

Mr.. Lewin:

As I have just arranged for a messenger, I am writing to confirm pick up of copies of ALL files at your office on Friday, June 13 before 4:30 PM.

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Friday, June 06, 2003 2:41 PM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Dear Mr. Lamont

I have spoken to Eliot and he authorized me to release to you all records in our possession. We will have the records from storage in our office by middle of next week. Eliot mentioned that you have a copy of our billing records but could be missing some of the information. Please let me know exactly what you are missing so I can provide it to you. I also spoke to Erika, she claims that she has no records of Iviewit. Her email is elewin@goldsteinlewin.com. You are welcome to contact her for whatever information you need from her.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]

Sent: Thursday, June 05, 2003 8:30 PM

To: Jerry Lewin

Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)

Subject: Iviewit Past Accounting and Other Records.

Importance: High

Dear Mr. Lewin:

By way of introduction, and since December 3, 2001, I am Chief Executive Officer (Acting) of Iviewit Holdings, Inc., and I write to you, on behalf of the Company, to secure the documentation described below, which, it is my understanding, has been requested one or more times prior.

Moreover, as you may be aware, the Company is currently involved in the uncovering of multiple malfeasances and misfeasances perpetrated against the Company by, the Company alleges, former management and legal counsel, and as a result, it is essential, due to the knowing and willful destruction of much of the corporate record, that we request your office to provide:

1. ANY and ALL documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your firm's possession; and
2. Your firm's billing records that cover the ENTIRE period that you represented the Company (no response to this request along with the above files you will transmit in 1, we will take as an acknowledgement that you have submitted the ENTIRE billing record).

Lastly, regretfully, time is of the essence, as there may be a need for me, on behalf of the Company, to take the above alleged malfeasances and misfeasances to other forums for the necessary action including but not limited to Federal Courts in New York and Florida and the U.S. Attorneys' offices in same (part of the allegations include but are not limited to, misappropriation of Company funds and fraudulent bookings of revenue, therefore your work papers will form an essential piece of the evidence, which, of course, may be the subject of a production request by subpoena or court order).

Finally, it has also come to my attention that your daughter, Erika Lewin, also worked as a Company employee as well as for your firm, therefore I would request that you check with her to determine if she has any files or records associated with the Company (I would also suggest that you transmit her current address in the event that future counsel is in need of her deposition as a material witness to certain events).

Thank you in advance for your cooperation, and my expectation for delivery to the below address is as soon as possible.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
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THE EXPRESS WRITTEN CONSENT OF THE SENDER.

From: P. Stephen Lamont [pstephen.lamont@verizon.net]
Sent: Friday, April 02, 2004 1:50 PM
To: Eliot I Bernstein (E-mail)
Subject: FW: Iviewit Past Accounting and Other Records.

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Tuesday, June 24, 2003 2:13 PM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Mr. Lamont,

I have destroyed no records, and have done my very best to service Iviewit and Eliot. At no time have I or Goldstein Lewin done anything illegal that would worry or concern me. Therefore, all your threats and innuendos mean absolutely nothing to me. I still wish you the best of luck for the very last time. I will no longer read or answer any of your emails.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Monday, June 23, 2003 5:38 PM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail); Mitchell Welsch (E-mail); Jeffrey Friedstein (E-mail); dg_kane@msn.com; aepstein@ahjtw.com; mmulrooney@ahjtw.com
Subject: RE: Iviewit Past Accounting and Other Records.
Importance: High

In a message dated June 19, 2003, Jerry Lewin wrote:

<<Good luck with all your endeavors.>>

Mr. Lewin,

Unfortunately, considering the past workings by and between Iviewit and Goldstein Lewin, Jerry Lewin, Erika Lewin, and emails directed through a one Barbara Lewin, I am unwilling to leave the matter of missing records at it stands, but thank you for your best wishes. Moreover, in your message of June 6, you expressed "happy to provide any and all records..." Accordingly, I must recite my previous request for the information I asked for to fill in the GAPS, so to speak, of your record submission, and point to your less than satisfactory answers:

1. Question::There are no documents pertaining to Iviewit, Inc., or what I understand to be the first in a long, long series of Iviewit companies, and Iviewit.com, Inc., for that matter;

Your answer: You submitted all the documents in your possession

Second request: That is not satisfactory, Mr. Lewin, whether the records are in your possession or not is not my problem. More specifically, as the former Iviewit accounting firm, my record request goes far beyond what is in your possession, but specifically to the work product you were asked to provide, and I could care less whether you would have to recreate said records from scratch. Furthermore, when I get a

weak response such as your June 19 email, it gets me suspicious and I am not the type of CEO you want to raise any suspicions in whatsoever; not in my possession, when it is the work product of the company says to me the records are missing and if missing, then probably destroyed .

Moreover, we are missing the correspondences that your firm and Erika Lewin were in possession of regarding the Arthur Andersen ("AA") audit. Factually, we are in possession of correspondences from the former Iviewit CFO and AA that specifically alleges that Erika Lewin knowingly and willfully mislead the AA audit department and withheld pertinent information. Accordingly, I think it would be in your firm's best interest to provide all correspondences to same.

Furthermore, we are missing correspondences regarding the audit for: AA, Ernst & Young, and Crossbow Ventures, all of which filtered through your offices during your tenure as outside auditors that now appear to be missing and/or destroyed.

Lastly, we are missing correspondences regarding the inflated and misrepresented revenue numbers produced by your firm that Mr. Kasser refers to in the letter, attached. Again, considering Goldstein Lewin performed the audit on these numbers we certainly need to see all the records and correspondences, as your numbers were submitted to Crossbow Ventures and Wachovia Securities.

2. Pertaining to the period that began your representation of the Iviewit business of Mr. Bernstein in July 1998 to January 1, 1999, I find no records of, including but not limited to, business plan development with Mr. Bernstein, phone records, and other receipts of Mr. and Mrs. Bernstein with respect to the Iviewit business (attached is a representative example of such 1998 correspondence obtained from Mr. Wheeler's files that I thought it would be logical to be present in your files as well);
Your answer: You submitted all the documents in your possession

Your answer: You submitted all the documents in your possession

Second request: Unsatisfactory in the same way as No.1

3. Your past billing records to Iviewit.com are missing;

Your answer: All bills have been submitted.

Second request: All billings records that pertain to any and all Iviewit business do not appear in the records provided. Moreover, these billing records should certainly date back to the mid 1998 meetings you had with the Bernsteins and should also provide a frame of reference to help your ailing memory on issues such as when you met the Bernsteins and your referral to Mr. Wheeler.

4. It is plain to see file folders with no files contained in them;

Your answer: Folders for future companies that had no business operations.

Second request: This gets me suspicious again, for, with the state of record transfer from Boca Raton to Glendale, Cal., wherein documents and computer files were destroyed, and while you were a Director of the Company, it does not give me a warm fuzzy inside that there were, in fact, no business operations conducted in those companies.

5. Correspondence from Raymond A. Joao is not included in your record submission (do you have a separate file for Mr. Joao and perhaps they are contained there?);

Your answer: No correspondence from Mr. Joao and no files.

Second request: Mr Lewin, I have reviewed email after email of purported conversations with Mr. Joao, and the fact of the matter is what is the company's former accounting firm doing in discussions with Iviewit patent prosecution counsel, especially where in your recent deposition in that ridiculous Palm Beach County litigation..."[You] don't understand patents." Moreover, in that deposition, you deny even knowing Mr. Joao, and wherein we have references from your own documents showing that you have

scheduled meetings with him; do you also have notes or records of those meetings? It is also interesting to note that Mr. Joao's documents are replete with correspondences to you personally and Erika Lewin and that the fact that the alter document is missing from your files, leads one again to believe that your record submission is incomplete.

6. Exact date of referral to Mr. Wheeler

Your answer: Do not recall

Second request: Similarly unsatisfactory, as, surely you must have a calendar, meeting note book, electronic or other wise from which to recall events for purposes of your personal record keeping, that, considering the circumstances makes me a little uncomfortable at your stunning lack of recall to what has amounted to pertinent events in a Company on the verge of some serious litigation. Again, perhaps, your missing billing records from this 1998-1999 period would help you recall.

7 All electronic mail messages to Eliot Bernstein pertaining to the Iviewit business, no matter of whether before incorporation or after.

Your answer: Get the information from Mr. Bernstein

Second request: Totally unsatisfactory, Mr. Lewin, and you miss the point of my request, I want them from Goldstein Lewin as the company's former accounting firm, that may erase at least one of my suspicions when I match your records to what records Iviewit is left with. Again, I recite your initial comment in your message of June 6, wherein you expressed "happy to provide any and all records..." to which now completely contradicts your recent statement "You submitted all the documents in your possession."

Moreover, ALL documents would mean the emails requested. Are you confused to the meaning of ALL documents as outlined in my original message? I am certain that our recent exchange of emails did not lead me to believe that your record submission might exclude items which you feel would take to much of your time. Again, Mr. Lewin, I request that you turn over every single document in your possession.

Additionally, it has also come to my attention that during your tenure as a Director that you were aware of Brian Utley possessing a briefcase full of cash in company offices and that the Company had recently issued securities to Tiedemann/Prolow without Board approval. Moreover, did you take any action with respect to your role as Director and outside auditor on these matters?

Still further, it is also apparent from your deposition that you had knowledge of misfiled patent applications and that, perhaps, intellectual property misappropriation had occurred. Similarly, during your tenure as a Director, you had knowledge that Mr. Utley and Foley & Lardner were directing company inventions to Mr. Utley's home without assignment to Iviewit, and I am interested to know, again as an Iviewit Director, what actions did you take with any authorities on these matters?

Lastly, in your deposition I found it most confusing that, in one instance, you claimed knowledge of the unauthorized transfer of securities to Tiedemann/Prolow and the patent malfeasances, but that you claimed that Iviewit's only reason for not paying these firms was due to lack of funds: is it typical and customary to pay professional service firms that may be involved in malfeasances and misfeasances? Furthermore, I only ask this question because in your deposition, you state that the referrer of an accountant is often held responsible for the misdeeds of those that he refers and I was looking for an explanation that might negate any culpability you might incur in your referral to Messrs.: Gortz, Wheeler, Rubenstein, Utley, and the many others they referred.

Mr. Lewin, I have wasted enough time on this message already, and believe it or not, I too am busy. Therefore, in light of all of the above, your position I am afraid leaves something to be desired, and, as a result, please forward to my attention at the address stated below ALL documents that I have requested and by 5:00 PM this Friday, June 27.

Finally, should I not receive ALL documents by that time and day, I will assume them destroyed at which time I surely will point you to the record keeping requirements of the AICPA and the enforcement body

under the Sarbanes-Oxley Act.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
URL: www.iviewit.com

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Thursday, June 19, 2003 11:49 AM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Mr.. Lamont,

We have submitted a copy of all the records pertaining to Iviewit to you and Eliot that were in our possession. The empty files you notice were set up in advance when new companies are set up on our system. When no work is performed for those years or for those entities, the files will be empty. I do not understand what billing you are looking for. My secretaries tell me that a copy of all our invoices was submitted to you. To my knowledge I have no correspondence from Mr.. Joao, definitely no files. I have no notes on my first meeting with Mr.. Wheeler and Mr.. Bernstein nor do I recall the exact date we first met. As to the electronic messages with Eliot Bernstein, I fail to understand why you cannot get the information from him. It is an extremely time consuming task and we are all busy here. I spoke again with Erika, she claims she has no records of Iviewit. You are welcome to contact her directly. Good luck with all your endeavors.

Sincerely,

Jerry -----Original Message-----

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Thursday, June 19, 2003 8:03 AM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail)
Subject: RE: Iviewit Past Accounting and Other Records.
Importance: High

Mr. Lewin:

In reviewing your record submission, I find the submission lacking in the following respects:

1. There are no documents pertaining to Iviewit, Inc., or what I understand to be the first in a long, long series of Iviewit companies, and Iviewit.com, Inc., for that matter;
2. Pertaining to the period that began your representation of the Iviewit business of Mr. Bernstein in July 1998 to January 1, 1999, I find no records of, including but not limited to, business plan development with Mr. Bernstein, phone records, and other receipts of Mr. and Mrs. Bernstein with respect to the Iviewit business (attached is a representative example of such 1998 correspondence obtained from Mr. Wheeler's files that I thought it would be logical to be present in your files as well);
3. Your past billing records to Iviewit.com are missing;
4. It is plain to see file folders with no files contained in them;
5. Correspondence from Raymond A. Joao is not included in your record submission (do you have a separate file for Mr. Joao and perhaps they are contained there?);
6. Please state for our records, the exact date you contacted Mr. Wheeler in 1998 pertaining to Mr. Bernstein, et. al. and their inventions (it is reasonable to believe you took notes at that first introductory conversation, yet no notes appear in your record submission); and,
7. All electronic mail messages to Eliot Bernstein pertaining to the Iviewit business, no matter of whether before incorporation or after.

Lastly, Mr. Lewin, the Company is involved in some very serious legal matters at this juncture varying from, and for the sake of brevity, that certain litigation in Palm Beach County to proceedings with the state Bar Associations of Florida and New York, to potential Federal matters, to potential proceedings before the United States Patent and Trademark Office, and to potential proceedings with the U.S. Attorneys' offices in the Southern Districts of Florida and New York through the Federal Bureau of Investigation.

Moreover, I gave you the opportunity to submit ALL files so that you would be spared the inconvenience of responding to requests for submissions by the above mentioned third parties.

Finally, please double check with Erika Lewin as to whether she is not in possession of any Iviewit records relating to, including but not limited to, the above items, and I look forward to your earliest reply.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
URL: www.iviewit.com

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Wednesday, June 11, 2003 11:07 AM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Mr.. Lamont,

Copies of all files will be ready by Friday.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Wednesday, June 11, 2003 10:59 AM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: RE: Iviewit Past Accounting and Other Records.
Importance: High

Mr.. Lewin:

As I have just arranged for a messenger, I am writing to confirm pick up of copies of ALL files at your office on Friday, June 13 before 4:30 PM.

Best regards,

P. Stephen Lamont
Chief Executive Officer
Iviewit Holdings, Inc.
10158 Stonehenge Circle
Boynton Beach, Fla. 33437
Tel.: 914-217-0038
Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net
URL: www.iviewit.com

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

From: Jerry Lewin [mailto:jlewin@goldsteinlewin.com]
Sent: Friday, June 06, 2003 2:41 PM
To: 'pstephen.lamont@verizon.net'
Subject: RE: Iviewit Past Accounting and Other Records.

Dear Mr. Lamont

I have spoken to Eliot and he authorized me to release to you all records in our possession. We will have the records from storage in our office by middle of next week. Eliot mentioned that you have a copy of our billing records but could be missing some of the information. Please let me know exactly what you are missing so I can provide it to you. I also spoke to Erika, she claims that she has no records of Iviewit. Her email is elewin@goldsteinlewin.com. You are welcome to contact her for whatever information you need from her.

Sincerely,

Jerry

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

From: P. Stephen Lamont [mailto:pstephen.lamont@verizon.net]
Sent: Thursday, June 05, 2003 8:30 PM
To: Jerry Lewin
Cc: Eliot I. Bernstein (E-mail); Caroline P. Rogers Esq. (E-mail)
Subject: Iviewit Past Accounting and Other Records.
Importance: High

Dear Mr. Lewin:

By way of introduction, and since December 3, 2001, I am Chief Executive Officer (Acting) of Iviewit Holdings, Inc., and I write to you, on behalf of the Company, to secure the documentation described below, which, it is my understanding, has been requested one or more times prior. Moreover, as you may be aware, the Company is currently involved in the uncovering of multiple malfeasances and misfeasances perpetrated against the Company by, the Company alleges, former management and legal counsel, and as a result, it is essential, due to the knowing and willful destruction of

much of the corporate record, that we request your office to provide:

1. ANY and ALL documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst

Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your

firm's possession; and

2. Your firm's billing records that cover the ENTIRE period that you represented the Company (no response to this request along with the above

files you will transmit in 1, we will take as an acknowledgement that you

have submitted the ENTIRE billing record).

Lastly, regretfully, time is of the essence, as there may be a need for me, on behalf of the Company, to take the above alleged malfeasances and misfeasances to other forums for the necessary action including but not limited to Federal Courts in New York and Florida and the U.S.

Attorneys'

offices in same (part of the allegations include but are not limited to, misappropriation of Company funds and fraudulent bookings of revenue,

therefore your work papers will form an essential piece of the evidence, which, of course, may be the subject of a production request by subpoena or

court order).

Finally, it has also come to my attention that your daughter, Erika Lewin,

also worked as a Company employee as well as for your firm, therefore I

would request that you check with her to determine if she has any files or

records associated with the Company (I would also suggest that you transmit

her current address in the event that future counsel is in need of her deposition as a material witness to certain events).

Thank you in advance for your cooperation, and my expectation for delivery

to the below address is as soon as possible.

Best regards,

P. Stephen Lamont

Chief Executive Officer

Iviewit Holdings, Inc.

10158 Stonehenge Circle

Boynton Beach, Fla. 33437

Tel.: 914-217-0038

Email: pstephen.lamont@verizon.net; 9142170038@mobile.att.net

URL: www.iviewit.com

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GOLDSTEIN LEWIN & CO.

Certified Public Accountants and Consultants

October 31, 2001

Via Certified Return Receipt Mail

Mr. Simon Bernstein, Chairman
Iviewit
7020 Lions Head Lane
Boca Raton, FL 33496

Dear Simon:

I am tendering my resignation from the Board of Iviewit effective today, October 31st, 2001.

Due to my current business endeavors I can no longer be an effective board member.

Sincerely,

GOLDSTEIN LEWIN & CO.
Certified Public Accountants and Consultants

Gerald R. Lewin, CPA

JL/bb

f:/glcdatafiles/clients/4000000/iviewit 103101

1900 NW Corporate Blvd. E-300
Boca Raton, Florida 33431
Tel: (561) 994-5050
Fax: (561) 241-0071

Broward: 954-429-8555
Dade: 305-944-3582
Palm Beach: 561-737-0309
www.goldsteinlewin.com

Ft. Lauderdale Office
315 SE 7th Street, 2nd Fl.
Ft. Lauderdale, Florida 33301
(reply to Boca address)

Jerry sent via email also

912



GOLDSTEIN LEWIN & CO.
Certified Public Accountants and Consultants



7106 4575 1292 2584 1706

RETURN RECEIPT REQUESTED



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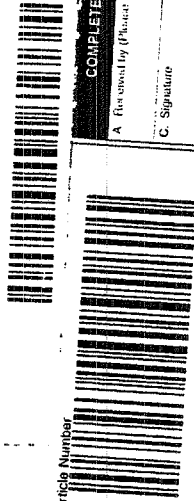
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mailed to Simon Bernstein
regular mail 12/03/01
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Chairman
Circuit
7020 Lions Head Lane
Boca Raton FL 33496

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PS Form 3800, June 2001

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Mr. Simon Bernstein, Chairman
Ivewit
7020 Lions Head Lane
Boca Raton, FL 33496

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