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January 15, 1999

VIA FEDERAL EXPRESS

Mr. Eliot I. Bernstein
500 SE Mizner Blvd., Suite 102
Boca Raton, FL 33432-6080

Re: Iviewit Corporation

Dear Eliot:

In connection with the formation of Iviewit Corporation, enclosed herein please find the following documents:

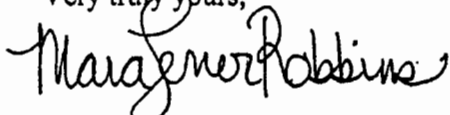
1. Articles of Incorporation of Iviewit Corporation;
2. Draft Bylaws of Iviewit Corporation; and
3. Draft Organizational Minutes.

Please review items 1 through 3 above and, to the extent that the information contained therein is accurate, please execute the Articles of Incorporation in the space tabbed with a "sign here" sticker and return to my attention via facsimile so that we may file same with the Florida Secretary of State. With respect to the Bylaws and the Organizational Minutes, please call me so that we may finalize each of the documents.

Additionally, please advise as to whether you would like Iviewit Corporation to be taxed as an "S Corporation." You may wish to discuss this with your accountant.

Should you have any questions or comments regarding the foregoing, please feel free to contact me.

Very truly yours,



Mara Lerner Robbins

cc: Christopher C. Wheeler (w/o Enclosures) ✓
Enclosures

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