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To: MR. HASSAN MIAH

SENT

Date: April 27, 1999

From: RICHARD D. ROSMAN, ESQ.

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

Subject: Please see attached

File No.: 0446.005.11

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Comments/Remarks:

Hassan -

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

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

Best regards,


Richard D. Rosman

PROSKAUER ROSE



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From Christopher C. Wheeler

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Message

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April 26, 1999

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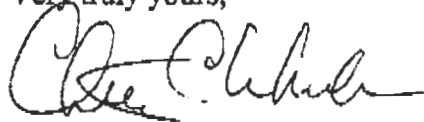
Re: iviewit, Inc.

Dear Richard:

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

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

Very truly yours,



Christopher C. Wheeler

CCW/gb