



ARTHUR ANDERSEN

Mr. Raymond Hersh
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After a year of giving them false corp structures, Andersen never gets proof and neither does Iviewit today and where Proskauer has been asked to turn it over for shareholders and has failed. Where E. Lewin is accused by Andersen of misleading auditors and is miffed per Hersh letter to Andersen

Dear Raymond:

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.