

EXHIBIT 10

DECLARATION OF BRIAN G. UTLEY

Now comes the undersigned Declarant, Brian G. Utley, residing at 9541 Virginia Ave. S., Bloomington, Minnesota 55438, and swears that to the best of his knowledge and upon information and belief that:

1. I am the Brian G. Utley that was employed as President of Iviewit.com ("Iviewit") from August, 1999, to May, 2001, when I resigned that position.
2. I met Mr. William J. Dick ("Dick") about 1988⁸⁹ when I was appointed Vice President & General Manager of International Business Machines Corporation's ("IBM") Boca Raton Facility. At that time, Dick was Intellectual Property Counsel for IBM's Boca Raton Facility. On October 31, 1991, I retired from IBM.
3. Subsequent to my retirement, on or about February, 1996 I took a position as President of Diamond Turf Equipment, Inc ("Diamond"). I had no agreement with Diamond to invent or to turn over any inventions which I made to Diamond.
4. In late September of 1996, I contacted Dick, requesting if he was available to handle certain patent matters for him. After meeting with Dick, he agreed that he could handle the matter outlined in the meeting and thereafter, I provided documentation, including an invention disclosure relating to a hydraulic motor circuit, to Dick under my own company name of "Premier Connection". Dick was instructed that he was to act as my Counsel in the matter, and he was not Counsel for Diamond. At my direction, Dick filed a provisional patent application in the USPTO, naming me as the sole inventor.
5. The provisional application was never perfected into a regular non-provisional utility application, so no U.S. patent rights ever matured for the invention. I refused to assign the invention to Diamond, when Diamond made the demand. As a result, I resigned from Diamond on or about June, 1999.
6. On July, 1999 I was approached by Chris Wheeler, a Partner with Proskauer Rose, LLC about taking the leadership position with Iviewit which was currently being organized. Proskauer Rose had been retained by Iviewit to assist in the organization of

the company. Prior to the offer and my acceptance of the position with Iviewit, I informed Eliot Bernstein (Founder of Iviewit) of the reasons for my leaving Diamond, including the facts set forth in #4 and #5 above. On joining Iviewit as President I signed an employment agreement granting Iviewit exclusive rights to any Intellectual Property that may be developed during my employment.

7. About March or April of 2000, I contacted Dick and asked if he could do some patent work for Iviewit. I was informed of Dick's new connection as Special Counsel for Foley & Lardner ("Foley"), and Dick told me that after a conflicts check, that Foley could accommodate his request. Because the subject matter was in a technology unfamiliar to Dick, and because of Foley's client management policy, Mr. Douglas Boehm ("Boehm"), a partner at Foley's Milwaukee Office, was placed in charge of the client. Mr. Boehm requested that Dick initially interview Iviewit. Dick met with me as well as others at the offices of Iviewit, and subsequently Boehm, on behalf of Foley, agreed to serve as Patent Counsel for Iviewit, and Iviewit and Foley both signed a letter of engagement. Boehm and an associate patent attorney at Foley, Mr. Steven Becker ("Becker"), later flew from Milwaukee to Boca Raton to meet with Iviewit. At that meeting, Dick formally introduced Boehm and Becker to me and Bernstein.

8. Thereafter, I served as the primary patent interface between Iviewit and Foley. My interaction was primarily with Boehm and Becker of that office.

9. I have read the Complaint filed by Iviewit Holdings against Dick and the allegations made in that Complaint. I find them to be without merit.

10. During the preparation of patent applications for Iviewit, Boehm and/or Becker made determinations as to the proper inventors for the patent applications after consulting with me. To the best of my knowledge, the information that I gave to them helped them to make legal determinations of proper inventorship. The inventors named had an opportunity during their review of the patent application drafts, and subsequent to the filing of the patent applications, to discuss any such inventorship disagreements with Boehm or Becker so that if errors had occurred, such errors could be corrected. To the best of my knowledge, I do not recall my, or any other employee of Iviewit, disputing an



inventorship determination made by Boehm or Becker during the course of their work for Iviewit.

11. To the best of my recollection, the patent applications that were filed by Boehm and Becker contained the technical information regarding Iviewit's inventions which were provided by me and others at Iviewit.

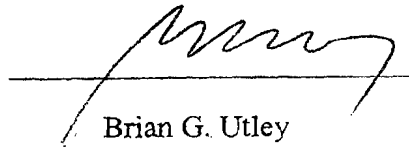
12. I am not aware of any efforts by Dick, Boehm, or Becker to fraudulently change the titles of Iviewit applications, destroy Iviewit documents so as to insert reasonable doubt as to allegations by Iviewit of fraud, or to falsify billing records so as to insert reasonable doubt as to the allegations by Iviewit of fraud.

13. I am unaware of any efforts by Dick, Boehm, or Becker to "bury" patent applications and inventions, or to transfer Iviewit applications solely into my name for my or anyone else's benefit. I do not hold any rights in any Iviewit technology. Moreover, to the best of my recollection, all inventions made by me during my employment by Iviewit were assigned to Iviewit.

14. Declarant unequivocally denies any and all allegations of any involvement in any conspiracy to deprive Iviewit of any rights to any technologies.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Dated this 6th day of January, 2004.


Brian G. Utley