



## IVIEWIT HOLDINGS, INC.

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

### By Electronic Mail and Facsimile

May 4, 2004

Goldstein Lewin & Co.  
1900 NW Corporate Blvd., Suite 300 East  
Boca Raton, Florida 33431

### Re: Demand for Information and Records

Dear Sirs:

You are in receipt of the April 21, 2004 Shareholder Communication and Letter of Liabilities targeted towards Former Officers, Directors, Advisory Board Members, and Outside Professionals.

Moreover, since that date, irate shareholders have deluged Iviewit Holdings, Inc. ("Company") with dozens of inquiries demanding more information on the alleged frauds, deceits, and misrepresentations that occurred during your, your firm's, and its respective principals tenure with the Company.

Furthermore, and on behalf of its shareholders, the Company demands your written response to the attached questions in ten (10) business days.

Very truly yours,

**IVIEWIT HOLDINGS, INC.**

By:   
P. Stephen  
Lamont  
Chief Executive Officer

Digitally signed by P.  
Stephen Lamont  
DN: cn=P. Stephen  
Lamont, o=Iviewit  
Holdings, Inc.,  
ou=Corporate, c=US  
Date: 2004.05.04  
09:13:03 -04'00'



## IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION

### GENERAL QUESTIONS

1. Provide the exact time you met Eliot Bernstein regarding technologies invented by Bernstein, Shirajee, Friedstein and Rosario. Provide all roles you maintained in any capacity and involvement from that point forward maintained by you or your firm concerning Iviewit. Provide all notes or correspondences of any form regarding your meetings with Iviewit. Provide exact dates of your initial meeting and exact dates for when your term ended and any letters of confirmation to your position and any letters of termination.
2. Describe the technologies to the best of your ability for video and imaging and the exact date that you learned of such technologies. Where you ever at disclosure meetings whereby the process where explained or displayed? Have you ever seen the Iviewit technologies? Have you ever demonstrated the Iviewit technologies on your computer system at home or at work? Have you ever displayed the technology to any 3<sup>rd</sup> party? If so, list all.
3. Are you familiar with the MPEGLA patent pool and DVD patent pool overseen by Kenneth Rubenstein? Describe to the best of your knowledge how these patent pools, if the Iviewit patents were included, would yield benefits for the shareholders? Was Rubenstein listed in the advisory board as not only an advisor but as patent counsel for Iviewit in any materials, you were involved in the creation, review or distribution of? Was Rubenstein's relation to MPEGLA mentioned and if so why did it represent an opportunity for Iviewit in your opinion? Are you aware of an opinion on the "novel" aspect of Iviewit technologies, proffered by Proskauer Rose? See EXHIBIT ("A") Proskauer opinion.
4. Did you receive or have any input into the creation of Iviewit business plan or private placement memorandums with Wachovia? Refer to EXHIBIT ("B") WACHOVIA PPM, and describe if the management, directors, officers and advisory board members are correct. Is Kenneth Rubenstein listed as patent counsel? Was Kenneth Rubenstein as Patent Counsel, an Advisor to the Board, a shareholder and gatekeeper of patent inclusion into MPEG and other patent pools, influential on your decision to invest or participate with Iviewit?
5. Are you aware or have you ever been made aware that Brian Utley is not a college graduate as he states he is a graduate in the in this Wachovia Private Placement document? Were you aware that Brian Utley had been fired from his prior employer Diamond Turf Equipment for patent misappropriations? Refer to EXHIBIT ("C") UTLEY RESUME, have you ever seen this resume? If so, how, and further were you ever made aware of gross misrepresentation of his past employment statements and the situation of the Company Diamond Turf Equipment going out of business over

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- Utley's patent malfeasances? Who and how were you informed of Utley's misrepresentations of his background, what date did you become aware? Are you aware that Christopher Wheeler introduced Brian Utley to the Company and circulated his resume to Company? Are you aware of a personal relationship between Wheeler and Utley?
6. Are you aware that Wheeler and Utley referred William Dick of Foley to Iviewit to handle patents? Were you made aware that Dick was the attorney for Utley at his prior employer whereby the patents done in Brian Utley's name by Dick caused loss of a business Diamond Turf Equipment by these actions? Did Utley ever express his past problems relating to patent misappropriations to you? Did he ever represent his past to you? Did you ever become aware of such problems, if so, when and whom informed you?
  7. Did Dick ever express his past with Utley to you and their involvement with patent malfeasances that led to the closure of Utley's prior employ and the loss of an entire business to the owner? Did you ever become aware of such problems, if so, when and whom informed you?
  8. Were you at technology meetings and Board meeting where the technologies were discussed and displayed? Describe the technology meetings you attended, provide dates, on behalf of Iviewit and whom was present and the outcome of all such technology disclosures or display meetings? Are you aware of any companies that were displayed Iviewit technologies and are now using them, or processes learned under NDA by any of them, in any way?
  9. Do you know Zakirul Shirajee, Jude Rosario and/or Jeffrey Friedstein? Was it your understanding that they were inventors of the Iviewit technologies? Describe when you became aware of their status as inventors.

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### Goldstein Lewin & Co. - Gerald Lewin, CPA & Donald Goldstein, CPA

**Any other Employee, Partner, Affiliate or other entity you or any relative may have interest in who received information regarding Iviewit technologies under Non-Disclosure Agreement or not.**

1. Describe the exact time you contacted Christopher Wheeler on behalf of Simon & Eliot Bernstein regarding inventions by Bernstein, Shirajee and Rosario. Describe what role you maintained with the Bernstein's initially and how and why you assumed responsibility for seeking patent protection for the inventions.
2. Why was it suggested that patents should be secured for the inventions?
  1. Did you offer to secure patent counsel for Eliot Bernstein & Simon Bernstein and suggest a friend Albert Gortz, Esq. of the Proskauer Rose LLP firm, who had a partner Christopher Wheeler, Esq. who found a New York partner Kenneth Rubenstein who had particular knowledge and singular control over inclusion of patents into such pools and was patent counsel to such video and imaging patent pools that could currently be using Iviewit technologies?
3. Are you aware or have you ever been made aware that Brian Utley is not a college graduate as he states in this Wachovia Private Placement document? What actions have you taken to expose such false statements in a plan your accounting firm had oversight and billing for?
4. How many Board meetings did you attend as the Company accountant, shareholder of 5% of the Company and as a Board member and provide all notes and records you authored, maintained, were distributed by you or by any member of your firm in relation to Board directives that your firm executed on behalf of Iviewit. Likewise, provide same for those sent to you by anyone including Brian Utley or any other Board member. Provide dates and times and include billings from both paid and unpaid invoices for any Iviewit or related company?
5. Explain your meetings with Zakirul Shirajee, Jude Rosario & Jeffrey Friedstein and was it your understanding that they were inventors of the Iviewit technologies?
6. Did you leave an open cell phone in a patent disclosure meeting that you were asked to leave because you were not invited to such meeting, at the Proksauer Rose LLP ("PR") law firm, who had you called? On what day did this disclosure take place?
7. Did you misrepresent you relationship with Visual Data Corporation ("VD") and Hotelview to Iviewit and what actions did you take when you were made aware that you had misrepresented your affiliation with VD and further what actions did you take to have VD remove all Iviewit technologies from their websites? Provide all correspondences and details regarding this Company and your actions to correct the

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infringement of Iviewit technologies and your misrepresentation to Iviewit of your referral. Are you aware of any current infringement of Iviewit technologies by VD or any affiliates?

8. What actions did Christopher Wheeler take to protect Iviewit shareholders from the conflict of interest caused by your failure to properly disclose your relationship with VD? Due to your friendship and as the referral source to Wheeler for the Company do you think he should have done the releases for your firm? Further, it has come to our attention that Wheeler may have also been counsel, or his firm, to VD and if so would this make it even more conflicting for him to obtain the releases? Were you aware that PR may have had VD as a client as well? Did either you or Proskauer secure conflicts waivers for Iviewit in this situation?
9. Provide all details regarding BigE/Hollywood and Mitchell & Laurie Rubenstein and when you displayed Iviewit technologies to them at your home initially. Were proper confidentiality secured and were copies sent to Mr. Wheeler as with all other NDA's? What did you do to protect Iviewit when it was found that Hollywood.com had begun infringing upon the Iviewit inventions? What actions did Wheeler take?
10. Are you aware of continued infringement of the Iviewit processes by Hollywood.com? Are you aware of any royalty payments from Big E/Hollywood.com that are currently being paid to Iviewit for use of technologies? Are you aware of any companies that Mitch Rubenstein could have contacted regarding the use of Iviewit technologies through Hollywood.com? Describe your relationships with Mr. Rubenstein and his spouse both business and personal.
  2. Since you are familiar with cost and pricing models your firm developed for Iviewit, please provide an analysis of what the potential revenue stream from Hollywood.com would be to Iviewit for use of their technologies for the last 5 years since your introduction.
11. Provide all details relating to all meetings and correspondences with Huizenga Holdings/Investech and describe your relationship both past and present with any member of the Huizenga group. Describe the nature of each meeting you attended with Huizenga organization, who was present and what the outcome was.
  3. Did you ever ask Eliot Bernstein to remove his father from the Board of Directors due to a meeting at Huizenga Holdings? Provide all information regarding this conversation, who was present on the call and what rationale was there for this horrible request to Eliot Bernstein?
12. Provide all information, dates, times, billings for your meetings with Hassan Miah,. Describe the nature of the meetings and the conclusions reached. Were you present when Hassan Miah claimed that the video invention was the "Holy Grail"? Describe why Hassan Miah stated this comparison to the Grail? Did you ever have separate time with Hassan Miah, did you ever personally pick him up from the airport and

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- what were your conversations about? What day did you pick up Mr. Miah for meetings with Iviewit? Who was present at any meetings you attended with Hassan Miah? Did you keep notes for the meetings and did you bill for such meetings?
13. Provide all information, dates, times, billings for your meetings with Real 3D and Gerald Stanley. When asked by Gerald Stanley of Real 3D the value of the technology what did Rosalie Bibona state the values of technologies to be worth? Were you aware of video inventions prior to this meeting? Did you ever do a video for Iviewit as a Director, if so, please indicate the date the video was created, where it was created and what you stated at that time to the shareholders of Iviewit as Iviewit's accountant, Director and Shareholder on a video that became part of the corporate business plan you helped design.
  14. Provide tax returns for each Company quarter by quarter for each Iviewit entity, along with work papers. What periods did your firm represent Iviewit for? Name any succeeding accountants you may have transferred work to upon your terminating representation?
  15. Did you resign from the Board of Directors? If so, had you had any knowledge of potential wrongdoings at the time of your departure that could have posed massive risks to shareholders such as claims of stolen patents or loan transactions occurring without board approved documents?
  16. Provide all bank accounts you established or maintained any control of for Iviewit, did you maintain computer records and books, if so please provide on CD any copies.
  17. Has Iviewit ever asked you to produce ALL information of any sort for their review? Was this completed in entirety and if not, why?
  18. Provide all audit work products, completed audits for investors or auditors Arthur Andersen and Ernst Young and all work paper and correspondences.
  19. Describe your departure from Iviewit in any capacity and the events and reasons leading up to your departure.
  20. Provide a company-by-company breakdown of all stock issued for each company while the corporate books were in the possession of PR and while Goldstein Lewin & Co. was accountant for the Company responsible for the books and records of the Company. Explain historically the corporate structure in detail and the shareholdings for each entity. Detail the corporate structure with all Board meeting notes for each corporate entity with any modifications voted on as well. What part did you have in designing the corporate structure or any work you did in executing such corporate strategies?
  21. Where you made aware that inventors were missing from applications and that assignments were incorrect? Were you aware that Brian Utley had taken unauthorized patents in his name as inventor?

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22. Iviewit Corporation - Why are the records or information relating to this Company missing in which PR has sent corporate formation documents and billed under.
23. Iviewit, Inc. - Why is this Company missing from PR correspondences and Goldstein Lewin & Co. regarding corporate structure and not given to auditors and investors as part of the Iviewit corporate structure? What happened to this Company? Did you or any family member ever receive stock in this company?
  - a. Iviewit, Inc. - It is represented in the corporate book that Gerald Lewin, Barbara Lewin, Erika Lewin & Jennifer Lewin received shares of this Company, did they? If so, provide details. How many Companies were any Lewins' issued shares of stock in?
24. Describe your relationship or your firms with the following individuals at Boca Research or its Board of Directors and what conversations or meetings you had with them regarding Iviewit and the outcome of each and any forms of communications you may have had with them.
  4. Robert Ferguson
  5. Gerald Stanley
25. Did you suggest that Iviewit hire your daughter Erika Lewin and for what position was she hired and what did you suggest for her pay rate?
26. As a Board member did you ever receive information concerning a missing briefcase of cash reported to have been stolen by management Brian Utley and Michael Reale from an investor Bruce Prolow, whereby Utley went to work for Prolow after leaving Iviewit? What due-diligence was performed to ascertain where such briefcase of cash may have been taken from?
  - a. In a sworn statement from employee Anthony Frenden EXHIBIT ("D") are you familiar with Bruce Prolow the named investor in this statement? How were Mr. Prolow and any group of investors' he brought in monies accounted for by the Company? Provide all records of this transaction and all signed documents for the transfer of the monies? Were you aware of the loan prior to the transfer of the money as a Board member?
  - b. In EXHIBIT ("E") shareholder and board member Donald G. Kane II. is concerned that the Iviewit management is doing things that make him uncomfortable such as taking loan monies without Board approval and having no signed or approved documents for such transactions? Define why as the accountant for the firm and a fellow board member, what steps you took to account for this transaction, and did you find anything to make you uncomfortable? Did you receive signed and completed documents that completed the transaction ever? If anything was wrong with the transaction provide your actions as shareholder, board member, and accountant for the Company what agencies you reported this transaction to.

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27. What were you aware of as a board member regarding Iviewit having to terminate Brian Utley, Christopher Wheeler, Raymond Hersh, and Foley and Lardner? What were the circumstances of their departure?
  - a. Had you been apprised that Utley had written patents into his name with Foley and Lardner and the Company was unaware of such filings? If so, what did you do to report missing assets of the Company? When were such actions of reporting these crimes made and what was the outcome?
  - b. Were you ever made aware that people might have been stealing Iviewit inventions? Steeped with fiduciary responsibilities as the Company accountant in charge of the priceless patents as assets of the Company, what did you do to protect the shareholders, investigate the claims and report any suspected wrongdoings to the authorities both in your accounting capacity for the Company and as a Board member?
28. See attached EXHIBIT ("F") whereby Raymond Hersh expresses to auditors for Arthur Andersen that your daughter, Erika Lewin, is "miffed" at the implication that she misled auditors, were you aware of this situation? If so, provide all details of what corrective actions were taken and all correspondences that arose from this accusation. Did you report this information to the Board of Directors or the AICPA?
29. Where you a founding shareholder of Iviewit?
30. Describe your relationship with Simon Bernstein providing accurate details of dates of any personal or professional relationship?
31. Describe your relationship with Christopher Wheeler and Albert Gortz at PR providing accurate details of dates of any personal or professional relationship? Did you ask Wheeler to find patent counsel for Iviewit? Are you aware of any accounts since 1998 that both your firm and PR now have interests of any sort in? If so, please provide all names of any Company's.
32. Review EXHIBIT ("B") PPM or Business Plan and describe if the role for yourself and the role of Kenneth Rubenstein and the biographies submitted are true and correct to the best of your knowledge? Was a Wachovia PPM sent to you on occasion for review and input, was this copy ever sent to you or Goldstein Lewin & Co. by anyone?
33. Were you aware that Crossbow Ventures was securing their loans with Iviewit patents and if so how were such loans sold to the Board and were you responsible for the accounting of such transactions? Was there any mention of securing the loans to protect from possible actions by Utley and Wheeler upon there being terminated from Iviewit for the alleged malfeasances of patent misappropriation and taking in loan monies without board approval?
34. Deposition Questions. This section is based on your prior deposition statements and are in areas whereby further clarification is necessary.

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35. Per the statement below, clarify for the shareholders since it is of utmost importance for them to date the technologies and those involved with the exact date, now that you have time to review all records in your possession. Provide as much validation of this date as you maintain.

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

A. I'll give an approximate date. I would say about four years ago, could be a little longer. I'm not - - You know, I 'm not certain. Could be five years. Somewhere around four, five years ago.

Q. Do you recall the year being 1998?

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

36. Is the statement below correct? Did you know any patent attorneys at this time that you assumed this responsibility for the Company? It appears clearly that upon meeting the Bernstein's there were patent processes, and that you further sought patent counsel. Would it further be correct that when you contacted PR it was to patent these processes and was this what you were directed to find?

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

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

37. Review the statement below and do you have any professional relationship with Mr. Bernstein and if so describe any professional relationship you maintain with him? Describe when any professional relationship began or may have ended.

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

A. Yes, he is.

Q. Are you social friends with him?

A. Yes. Not on a regular basis, but we are friendly when we see each other. And we have a good relationship.

38. Now that you have time to review your notes provide the exact date that you became a board member, and the days whereby you or any member of your family received any stock from any entity in Iviewit.

Q. Did you become a board member sometime thereafter?

A. Yes.

Q. Okay. Do you remember when that was?

A. No.

Q. Do you remember what year it was?

A. No.

39. Review the testimony below and describe if this information was truthful? Is Foley & Lardner a New York law firm? What is not your strength as reflected in the statement does it refer to your honesty or ability to correctly remember and answer questions?-

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

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

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

Q. Was that Foley & Lardner?

A. Yes.

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

A. No.

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

A. No, that is not my strength.

40. Now that you have time to reflect on your testimony, provide information regarding the attorney described below who referred the Company to Foley & Lardner, if that in fact is whom the Company was referred to at this time, and if not accurate describe the inaccuracies and correctly answer the question? Was Foley and Lardner involved at the start of the Company as you represent under direct deposition statements? What is the difference between consulting and actual work. Would it change your deposition testimony to know that the attorney you are referring to is Kenneth Rubenstein of Proskauer Rose and not Foley & Lardner, who at the time you are describing the Company did not know?

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

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

A. I think so, yes.

41. Provide the exact date and describe if at the time you resigned you had information regarding any problems with the Company's core assets, the patents?

Q. When did you stop becoming a board member  
for the Iviewit companies?

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

42. Now that you have had time to reflect, provide the answer to this question.

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

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

43. Describe why you began missing board meetings and provide your notes from Board meetings you attended. Did Wheeler attend Board meetings and if so in what

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capacity? Was Wheeler ever described in business plans you reviewed as acting in any capacity with the Board? Did Wheeler have input into either the corporate formations with the Board or influence any management decisions, if so provide all roles Wheeler played at such Board meetings? Did Wheeler or PR have any influence on the patents in any way whatsoever? Did Wheeler attend technology disclosure meetings and make representation to the Board regarding the outcome of such meetings with any potential investor or client?

Q. How often did you attend board meetings?

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

Q. Was Chris Wheeler typically present at those meetings?

A. Yes.

44. Read the statement below and describe if it accurately reflects the truth? Are there any false statements of fact? You state in your deposition testimony below that Kenneth Rubenstein worked as consultant for the Company and his work came into question at the Board meetings regarding his oversight role. Therefore, it was conveyed to the Board members that Rubenstein had an involvement and a direct oversight role in decisions that affected the Iviewit patents according your deposition, is this still a truthful statement? In this statement below you mention that Rubenstein had oversight of Foley & Lardner, is this still a true and correct statement of fact? Was Kenneth Rubenstein attending Board meetings and if not, how were concerns about his work presented, would Wheeler be present as a representative of PR and shareholder of Iviewit when Rubenstein problems would be discussed? Was Wheeler charged by the Board to investigate any complaints into Rubenstein's patent work or the work he was overseeing? If not, who was charged with such responsibilities? What did you do as a Board member, shareholder and accountant for the Company

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once information that problems could have been caused by Rubenstein that would affect the patents? Were you ever presented information that clarified the claim that patent work might have been improper? As this relates to the assets of the Company, describe the actions you took, since Rubenstein and PR were your direct referral to the Company for patent work to protect the shareholders from any problems arising out of referrals made by you. You claimed that you were charged upon meeting the Bernstein's with finding patent counsel, was Mr. Rubenstein ever represented as patent counsel or any other role for Iviewit?

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

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

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

A. You can't answer. There was an attorney in New York that was supposed to oversee the - or involved somehow with the patent. And the discussions were related to was he doing a good enough job overseeing Foley's firm, you know, handling the patent or he supposed --

Q. Is this Ken Rubenstein?

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

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45. It appears that your deposition testimony below may be entirely false and misleading in regards to Rubenstein's oversight role of Foley and Lardner, was there any other attorney at the beginning of the Company, since Foley and Lardner was not yet involved, that you may be referring to? If so, provide the correct name of the referral provided by Rubenstein and describe how they were portrayed to by PR when you hired them for Iviewit as your referral. Similar to your statement below whereby you state that one is responsible for the oversight of their referrals, did you feel the same responsibility in your referral of PR. If yes, reiterate the actions you took once you became aware of problems in the patents that could affect the shareholders of your referral and all actions you took to protect such shareholders from your referral.

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

A. I don't know.

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

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

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

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46. In your deposition testimony below, you claim that you became aware of the possibility that patents were being stolen, a very serious charge, and one that currently is being investigated by the United States Patent and Trademark Office in regards to the Iviewit patents, when did you become aware of such alleged claims of theft and how many times was this problem exposed? Explain how the patents were being stolen and by whom? Is the claim of stolen and misfiled patents a claim that is "general complaining" or something of a far more serious nature? As the Company accountant what would your typical procedure be for hearing of claims of stolen patents or misfiled patents to alleviate your fiduciary responsibilities upon hearing such claims? How were the patents misfiled? Was it ever represented to you that inventors were missing from the applications? Was it ever represented to you that counsel had begun filing patents into Brian Utley's name solely or in part by replacing original patents? Did you ever become aware that Utley had at his prior employer Monte Friedkin of Diamond Turf Equipment had been involved with William Dick in patent misappropriation that caused Friedkin to fire Utley and close his business? Do you know Mr. Friedkin, if so provide all details? Upon learning of any of these issues, provide your actions to protect the shareholders?

Q. What specifically was he saying?

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

47. Describe why you are trying to erase your memory.

A. You know, I'm trying to recall events of my memory that I'm trying to erase. You know, it's

48. It is your deposition testimony that Raymond Hersh was acting as a consultant and not the CFO, did you ever have Board meetings whereby you signed any document that voted Raymond Hersh into the role of CFO, would such document change your

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deposition testimony? Do you maintain any documents that reflect such role for Hersh?

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

49. It is your direct testimony below that at the time of your deposition PR was still acting as Iviewit counsel to the best of your knowledge and that at no time as a Board member were you made aware that they had been fired or quit for any reason, is this still a true and accurate statement?

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Q. Did there come a time when Proskauer stopped providing legal services to the Iviewit companies?

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

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

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

50. In your deposition you state you are unclear on the Corporate structure for Iviewit, as accountant and a board member did you have any influence on the structure of the Iviewit entities? Now that you have time to reflect on the structure, provide a detailed account of the structure and who dictated each entities creation and what your firm did for each of them? Did you file proper tax forms for each entity? Did you provide timely reporting to the Company and its investors regarding each and every Company? Provide all such records.

Q. What is Iviewit.com, Inc.?

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

51. Provide details and your understanding of the formation of these Companies below? Were you aware that two Iviewit Holdings, Inc. existed? Explain, why it was decided that patents would flow to a Company Iviewit Holdings, Inc. that was named so for 13 days and what entity did that become? Why did the Board elect to form a Company of an exactly similar name to the name of the company Uview.com, Inc. with all the shareholders was changing its name to and why were patents directed to

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this other Company without all the main shareholders. Describe and distinguish the two Iviewit Holdings, Inc. and who the shareholders are for each? When Iviewit Technologies was formed as you state below under deposition, how was it formed? Are two of the four shareholders in Technologies, Zakirul Shirajee and Jude Rosario, shareholders to the best of your knowledge? Did the Company receive consideration timely for their shareholdings? If not, would their shareholdings be questionable? If so, would PR and Wheeler be 75% owners of Iviewit Technologies with 25% ownership owned by New Media Holdings, LLC? Who were the shareholders of Iviewit LLC, how were their interests transferred to Iviewit Technologies, Inc. It appears in the Company records that H. Wayne Huizenga/Huizenga Holdings through Investech Holdings LLC invested in Iviewit LLC and that patents were transferred into this Company. Who were the shareholders of this Company? If the shareholders were similar to Technologies, why did Huizenga not transfer into Technologies with the rest of the members of that Company and follow the patents?

Q. Do you know if Proskauer Rose did work  
for iviewit.com, Inc.?

A. Yes.

Q. Did Proskauer Rose do work for Iviewit

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Holdings, Inc.?

A. Yes.

Q. Did they incorporate that company?

A. I think so.

Q. Same question for Iviewit Technologies, Inc.

A. Yes.

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

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

Q. What was Iviewit, LLC?

52. Below you state in deposition that you have no affiliation with the Iviewit companies. Is this a true statement? Did you return your stock to the Company? Upon terminating your representation of Iviewit, if you ever did, as accountants for the Company, who did you turn your records over to and by what authority did any transfer occur.

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

A. No, I do not.

53. Your next statement under deposition is very confusing and needs to be clarified so that shareholders may understand why the Company opened every single Company and what the purpose was. Is it your statement that companies were opened for the benefit of Proskauer Rose receiving stock? Was this billed for to the Company by Proskauer Rose? If a Company was opened for the convenience of Proskauer Rose and a minority of the shareholders, is it surprising that this Company would have direct interests in the patents versus the Company with the majority of shareholders? Would you find as the accountant for the Companies anything particularly wrong

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with such a situation? If not, please explain. You state that the Companies were a single entity, if this is the case what protection did the patents have in the corporate structure and was it conveyed to the Board that certain patent companies would have no operations and direct affiliation with other companies, such that could cause the patents to come into harms way. Explain how each Company was formed to accommodate shareholders as you maintain under deposition.

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

A. No, no. They were just set up generally to, you know, hold the patent or bring in, or give a percentage of the - of the company to entities that couldn't be part of the LLC, such as I think Proskauer Rose got a small percentage of the companies. And the only way they could come in was through a C corp. And then - and then there was another law firm in New York that was --

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

54. Now that you have time to review the accounts payable you prepared and maintained, provide the answer to the following deposition statement and provide a breakdown for each company and the billings by PR.

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

MR. SELZ: Objection. Form of the question.

55. Do maintain that you had no involvement in the Iviewit patents as stated in your deposition testimony below? Were you ever present at client meetings were such processes were discussed or fully disclosed, did you ever present the technology to 3<sup>rd</sup> parties at your home or offices, did you ever use Iviewit technology?

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

56. In your deposition you state that you spoke with Brian Utley and that not much of Iviewit was spoken about. What was discussed regarding Iviewit? Had you been made aware at that point that Utley was alleged to have put patents of Iviewit in his sole name or replaced rightful inventors with himself? If so, did you discuss this as Utley comes as a referral from your referral Christopher Wheeler? Were you aware at this time that you spoke to Utley about his past patent problems with Diamond Turf Equipment, did you ask him about this situation? Do you maintain a relationship with Brian Utley and if so, when are all the times you have spoken with him and regarding Iviewit, provide details.

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

57. It is your direct deposition testimony that you do not know Raymond Joao? Are you maintaining this position? Would it change your deposition testimony if there are many correspondences in the Companies possession that show you and Mr. Joao sending correspondences to each other? Would it change your deposition testimony to know that Joao is the attorney that Rubenstein, your referral, referred to file the patents he had direct oversight role of? Would that further change other parts of your deposition testimony? Were you ever made aware that Raymond Joao a Company patent attorney was writing patents that seemed to lay upon claims of Iviewit technologies? Did you ever meet personally Raymond Joao when he came to Florida or anywhere else? In reviewing business plans from the inception of the Company did you ever see Joao listed in any capacity?

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

A. No.

58. Your deposition statements refer to the original patent firm having been represented as not having done a good job for shareholders and that the Board was unhappy with the work. Describe the problems that were presented to the Board and did these issues raise a cause for concern that made the Company switch counsel? You state that Brian Utley chose succeeding counsel Foley and Lardner, which would force you to correct your prior statements at the beginning of your deposition, if this is the case,

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was it made public to the Board that Dick and Utley had past patent problems with Diamond Turf Equipment? If it was presented to the Board, who was present? Did the Company secure any form of protection to prevent similar occurrences with these two? If you were notified what was your reaction and provide all notification documents or notes or any other form of communication regarding this severe conflict this would pose to Iviewit. When you were informed of their past relationship in patent malfeasances, what were the actions as accountant for the Company with oversight and responsibility as you claim for your referrals, and Utley and Dick are merely referrals of your referral Wheeler, to protect the shareholders?

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

59. Your direct testimony below states that you cannot recall if there were filing errors on the names. Would this indicate that the inventors names may not have been represented properly on the patents? You further state that patents may have been filed improperly. Since the main asset of the Company is its patents and these errors seem critical to the safety of the main asset of the Company, were you ever presented with opinion from any patent firm regarding the errors? Now that you have had time to review your notes, provide how you became aware of filing errors and what protections you put in place to make sure that these errors had not caused damage to the patents and the shareholders interests? Were your concerns, or those of the Board ever relieved and if so how and by whom?

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

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

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

A. Yes.

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

A. Yes.

60. It appears after review of your deposition statements that you clearly believe that a professional referral to another professional binds the refer as accountable for his referral as you stated for Rubenstein's referral, and that any problems that befall the client fall back as responsibilities of the referrer as well. If this is the case and you were aware of patent problems and filing errors that all relate to your referral of PR and their referrals and therefore fall back as liabilities of yours, are not all the problems directly attributable to your referral of PR. In protecting the shareholders from damages caused to Iviewit by your referrals and their subsequent referrals, what actions have you taken or are you taking to protect the shareholders from further harm?

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## IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION

61. Are you aware that Iviewit and co-signed by Crossbow Ventures CEO Stephen Warner, have filed a complaint with the Commissioner of Patents alleging fraud upon the United States Patent & Trademark Office which indirectly or directly connotes fraud upon the Iviewit shareholders, against the attorneys that all stem from your referrals? Are you aware of Bar complaints against any attorneys that are the result of your referral to Iviewit or their subsequent referrals? Are you aware of any others actions Iviewit has taken in regards to protecting its patents from damages caused by your referrals? As a responsible party for your referrals what actions have you taken or supported Iviewit in, in correcting these errors that may have catastrophic harm or loss to every shareholder of Iviewit?
62. Are you aware that Iviewit patents are currently being revived and put into a six month hold while allegations against the attorneys involved in the potential fraud on the United States Patent and Trademark Offices are investigated?
63. What type of help are you willing to offer to fix mistakes and correct errors caused by attorneys you referred to Company? Have you made any offers of any kind to help the Company since discovering these errors that you claim under deposition to possess liability for your referrals actions?
64. Are you aware that the Company is currently investigating claims that patents were assigned to a Company that Mr. Wheeler, your referral, may hold a possible 75% interest in, and that under audit request, records to prove the ownership interest of Iviewit Holdings, Inc. with the majority of the shareholders interest in this Company were never provided?
65. Describe the outcome of the Iviewit audit from the moment it was expressed that Erika Lewin, your daughter and another referral of yours to the Company, had possibly misled auditors, what assurances were sent that she had not, and was it related to issues in the corporate record?
66. Review the EXHIBIT ("G") Arthur Andersen letter, and describe the state of the tax returns and why they are perceived wrong and why it is perceived that your firm is not in possession of the necessary documents or why they have not been filed properly.

Since the shareholders are now in potential loss of the patents, loss of investment, and loss of an estimated 17 Billion dollars of revenue over the life of the patents EXHIBIT ("H") Lamont revenue projections, provide details of all insurance coverage you have possessed since 1998, for all hats you wore at Iviewit (Patent counsel, general counsel and advisory board member) and define the parts that would provide protection to the shareholders in the event liability is determined to be due in any part to you or your firm?

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## IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION

Provide all policies from 1998-2004 and further define the coverage amounts. A copy of the policies and claim forms would be appreciated as well.

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5/4/2004 8:00:43 AM**



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**LEWIN EXHIBIT ("A") – PROSKAUER OPINION**

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**35 of 35  
5/4/2004 8:00:43 AM**

MMM  
newtime

LAW OFFICES

**ARMSTRONG HIRSCH JACKOWAY TYERMAN & WERTHEIMER**

A PROFESSIONAL CORPORATION

1888 CENTURY PARK EAST, 18<sup>TH</sup> FLOOR  
LOS ANGELES, CALIFORNIA 90067-1722

KARL R. AUSTEN  
JOSEPH D'ONOFRIO  
ALAN J. EPSTEIN  
HOWARD A. FISHMAN  
ANDREW L. GALKER  
ROBERT S. GETMAN  
GEORGE T. HAYUM\*  
BARRY L. HIRSCH\*  
JAMES R. JACKOWAY\*  
JONATHAN D. KAUFELT\*  
CHRISTIANNE F. KERNS  
JAMES C. MANDELBAUM\*

ANDREA S. MATIAUDA  
DAVID J. MATLOF  
MARCY S. MORRIS  
MICHELE M. MULROONEY  
GEOFFREY W. OBLATH  
RANDY M. SCHIENBERG  
SCOTT A. STEIN  
ROBERT L. STULBERG  
BARRY W. TYERMAN  
ROBERT S. WALLERSTEIN  
ERIC C. WEISSLER\*  
ALAN S. WERTHEIMER

\*ALSO ADMITTED IN NEW YORK

file  
TELEPHONE  
(310) 553-0305  
FACSIMILE  
(310) 553-5036  
OF COUNSEL  
ALLAN L. ALEXANDER  
ARTHUR O. ARMSTRONG  
RONALD J. BASS  
GERALDINE S. HEMMERLING  
OUR FILE

June 9, 1999

9999

Via Facsimile 561-241-7145

Christoher C. Wheeler, Esq.  
Proskauer Rose LLP  
2255 Glades Road  
Suite 340 West  
Boca Raton, Florida 33431-7360

Re: iviewit

Dear Christopher:

I would very much appreciate your sending two Confidentiality Agreements to Mr. Gemal Seede, one addressed individually and one to Netcubator, the company which employs him at address below:

Mr. Gemal Seede  
Netcubator  
30 W. Green Street  
Pasadena, California 91105  
Facsimile: 626-449-4395

Please send the Confidentiality Agreements directly to Mr. Seede, with a copy to my attention. Also please include in your cover letter a statement, similar to the one set forth in the Confidentiality Agreement you sent to Richard Rossman on April 26th, regarding Proskauer's general views on the novel and protectible nature of the patents and technology.



Very truly yours,

*Alan Epstein*  
Alan J. Epstein

AJE:jbn  
AJE\LETTERS\WHEELER1.LTR

Christopher C. Wheeler, Esq.  
June 9, 1999  
Page 2

cc: Mr. Eliot Bernstein  
Mr. Jeff Freedstein  
Michele M. Mulrooney, Esq.  
James R. Jackoway, Esq.

**PROSKAUER ROSE LLP**

2255 ... Road  
Suite ... West  
Boca Raton, FL 33431-7360  
Telephone 561.241.7400  
Elsewhere in Florida  
800.432.7746  
Fax 561.241.7145

NEW YORK  
LOS ANGELES  
WASHINGTON  
NEWARK  
PARIS

**Christopher C. Wheeler**  
Member of the Firm

Direct Dial 561.995.4702  
cwheeler@proskauer.com

June 8, 1999

Via Fax

Mr. Amre Youness  
Mr. Ahmed Alfi  
Mr. Frank Khulusi  
301 North Lake Avenue, Suite 910  
Pasadena, CA 91101

Gentlemen:

At the request of Alan Epstein, I am forwarding the enclosed Confidentiality Agreements to you. I would appreciate your signing and returning your Agreement to me.

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 too 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.

Sincerely,



Christopher C. Wheeler

CCW/gb

cc: Alan J. Epstein - Via Fax

PROSKAUER ROSE LLP

2255 Trades Road  
Suite J West  
Boca Raton, FL 33431-7360  
Telephone 561.241.7400  
Elsewhere in Florida  
800.432.7748  
Fax 561.241.7145

NEW YORK  
LOS ANGELES  
WASHINGTON  
NEWARK  
PARIS

Christopher C. Wheeler  
Member of the Firm

Direct Dial 561.995.4702  
cwheeler@proskauer.com

June 8, 1999

Via Fax

Mr. Paul Heeschen  
Heeschen & Associates  
450 Newport Center Drive, Suite 450  
Newport Beach, CA 92660

Dear Mr. Heeschen:

At the request of Alan Epstein, I am forwarding the enclosed Confidentiality Agreement to you. I would appreciate your signing and returning it to me.

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 too 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.

Sincerely,



Christopher C. Wheeler

CCW/gb

cc: Alan J. Epstein - Via Fax



## CONFIDENTIALITY AGREEMENT

The undersigned acknowledges and agrees that any and all "Proprietary Information" provided by or on behalf of **iviewit, Inc.** (together with its direct and indirect subsidiaries and affiliates, the "Company"), Simon L. Bernstein, Eliot I. Bernstein, or any officer, director, employee, agent or representative of the Company to the undersigned, or to which the undersigned otherwise gains access to, shall be subject to the terms and conditions of this Agreement. "Proprietary Information" means all materials and information (regardless of the form of such information, including without limitation, in writing, electronic, computerized or other recorded form, oral or visual) that the undersigned may receive or learn of now or in the future concerning, or related in any way to, the Company or its business, including without limitation: (i) the contents of any Business Plan, projections or financial or credit information or data relating to the Company; (ii) the contents of any manuals or written materials of the Company; (iii) the names and records of actual or prospective clients, customers, suppliers, lenders, financing sources, or related persons; (iv) the terms of various agreements between the Company and third parties; (v) any data or database, or other information compiled or developed by the Company; (vi) any computer programs and listings, source codes and/or object codes, file structures, trademarks, trade secrets, patents, patent designs, patent applications, copyrights, forms, procedures, processes, training methods, developments, technical information, marketing activities and procedures and methods of operation, together with any other information, data, know-how or knowledge of a confidential or proprietary nature; and (vii) any information of a type described above derived or obtained from the internet or any website of the Company, including without limitation, the file structure relating to such website or the content of such website. Notwithstanding the foregoing, the term "Proprietary Information" does not include information which (i) is already known to the undersigned or in the undersigned's possession (other than that which was furnished to the undersigned by or on behalf of the Company prior to the date of this Agreement), (ii) is or becomes generally available to the public other than as a result of a disclosure by the undersigned, or (iii) becomes available to the undersigned on a non-confidential basis from a source other than the Company or its representatives, provided that such source is not known, after inquiry, to be bound by a confidentiality agreement with, or other obligation of secrecy to, the Company.

The undersigned acknowledges that the Proprietary Information constitutes valuable, special and unique assets of the Company. The undersigned agrees (a) to receive in trust, and treat as confidential, the Proprietary Information; (b) not to use any of the Proprietary Information for any purpose without the prior written consent of Simon L. Bernstein or Eliot Bernstein; (c) not to disclose any of the Proprietary Information to anyone (other than to such of the undersigned's advisors who have a need to know such Information for the sole purpose of assisting the undersigned in evaluating such Information; provided that the undersigned shall be liable for any breach of confidentiality or use by such advisors) without the prior written consent of Simon L. Bernstein or Eliot Bernstein; and (d) not to reproduce, fax, distribute, store, reverse engineer or copy any Proprietary Information in any form without the prior written consent of Simon L. Bernstein or Eliot Bernstein. The undersigned understands that all Proprietary Information is confidential and that all rights, title and interest in the Proprietary Information is and shall remain the exclusive property of the Company, and no license or other rights are being granted to the undersigned by the Company.

The undersigned further agrees that the Company shall be entitled to equitable relief, including injunction, in the event of any breach of this Confidentiality Agreement, that the granting of such relief will not be opposed and that such relief shall not be the exclusive remedy for such breach. Furthermore, the undersigned agrees to defend and hold harmless the Company from any loss, cost, expense (including attorney's fees and litigation expenses), claim, liability, or damage arising from or related to a breach of this Confidentiality Agreement.

The undersigned has executed this Confidentiality Agreement as of the date set forth below.

**iviewit, Inc.**

Attention: Eliot I. Bernstein  
500 S.E. Mizner Boulevard, Suite 102  
Boca Raton, Florida 33432-6080  
800.519.0234

IF AN INDIVIDUAL:

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name - please print)

IF A COMPANY:

\_\_\_\_\_  
(Name of Company)

By: \_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Name - please print)

Date: \_\_\_\_\_



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT (“B”) LEWIN – WACHOVIA PRIVATE PLACEMENT  
MEMORANDUM MANAGEMENT & ADVISORY BOARD SECTION**

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5/4/2004 8:00:43 AM**



"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

### FACSIMILE TRANSMITTAL SHEET

TO: Dennis Donahue  
 FROM: iviewit - Brian Utley  
 COMPANY: \_\_\_\_\_  
 DATE: 1-22-01  
 FAX NUMBER: 561-838-4105  
 TOTAL NO. OF PAGES: 7, including this page  
 RE: INFORMATION REQUEST

NOTES/COMMENTS:

As you requested -

DIANA ISRAEL  
ASST. TO BRIAN UTLEY

**MEMORANDUM**

**TO:** Brian G. Utley  
President  
Iviewit Holdings, Inc.  
Facsimile: 561-999-8810

**DATE:** 17 Jan 01

**FROM:** Dennis E. Donohue  
Chief Administrative Officer  
Crossbow Ventures Inc.  
Telephone: 561-838-9005  
Facsimile: 561-838-4105  
Email: DDonohue@cb-ventures.com

**SUBJECT:** Information Request

Brian,

The Office of Small Business Investment Company Examinations of the Small Business Administration has requested that, by 22 Jan 01, we furnish it with a list of the name of each director and officer of your firm, as well as the name of each shareholder who held a ten percent or greater interest in your company on the close of business on 31 Dec 00.

In order that we can comply with that request, we request that you send the foregoing information to my attention by the close of business tomorrow via either facsimile transmission or email.

If you are unable to comply with this request, please call me.

Thanks, Brian!

Dennis D.

The management section requested is for compliance with Crossbow loans from the federally backed Small Business Administration. The management section sent by Utley, is a section of the Wachovia Private Placement Memorandum that he authored with Proskauer and Wheeler and whereby Rubenstein is named directly as Iviewit "patent counsel" in apposite his statements now claiming he does not know Iviewit. Problem is, if he does not know Iviewit then fraud was committed on the SBA in acquiring loans and compliance documents.

January 22, 2001

Dennis Donohue  
Crossbow Ventures  
West Palm Beach, FL

Reference: Your Request

Current Iviewit Holdings, Inc. Board of Directors :

- Simon L. Bernstein, Chairman Emeritus
- Eliot I. Bernstein, Vice-Chairman, Secretary and Founder
- Brian G. Utley, President
- Gerald R. Lewin
- Maurice R. Buchsbaum
- H. Hickman Powell
- Donald G. Kane, II
- Kenneth Anderson

Executive Management:

- Brian G. Utley, President
- Maurice R. Buchsbaum, Sr. Vice-President, Business Development
- Raymond T. Hersh Vice-President, Finance
- Michael A. Reale, Vice-President, Operations
- Kevin J. Lockwood, Vice-President, Sales and Business Development
- Guy Iantoni, Vice-President, Sales

Stockholders with >, = 10% of interest in Iviewit Holdings, Inc.

- |                           |       |
|---------------------------|-------|
| • Eliot I. Bernstein      | 29.8% |
| • Alpine Capital Ventures | 21.7% |
| • Simon L. Bernstein      | 11.9% |

Total Shares Outstanding                      86,891

Please call if this is insufficient.

Regards,

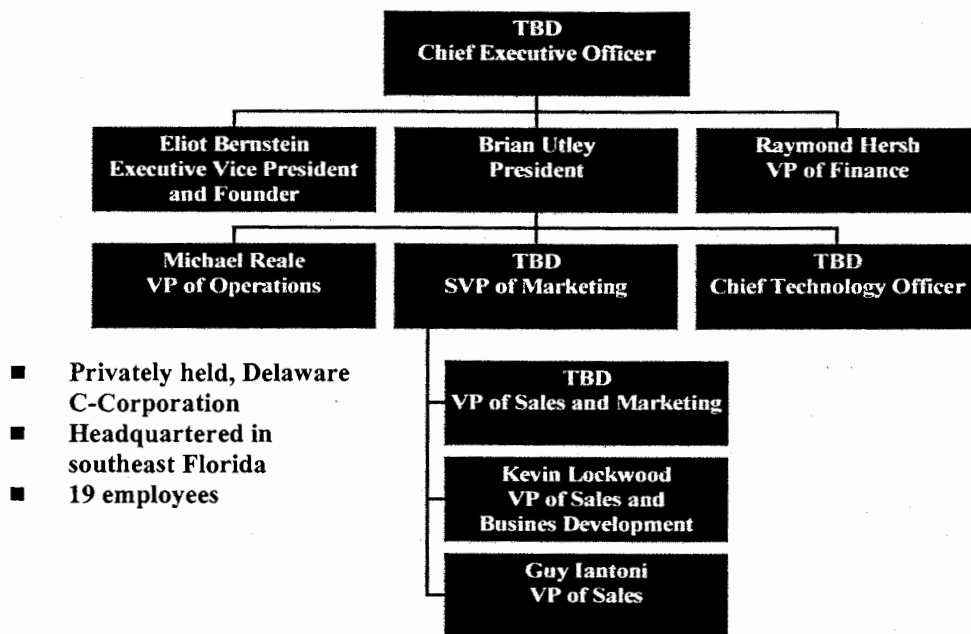


Brian G. Utley

## V. MANAGEMENT

**Organization  
Chart**

**Figure 10  
Organizational Chart**



**Senior  
Management  
Biographies**

Whereas the Company has retained Korn / Ferry to assist in the identification and recruitment of a high impact Chief Executive Officer (preferably from the media or entertainment industry) and Chief Technical Officer, iviewit has assembled a complementary and seasoned, management team with Fortune 100 and early-stage, entrepreneurial experience. This team consists of the following personnel:

**Brian G. Utley, President (67)** — For over 30 years, Mr. Utley was responsible for the development and world-wide management of many of IBM's most successful products such as the AS400 and the PC. Entering IBM's executive ranks in the early 1980s, Mr. Utley's impact was felt in all areas of IBM's advanced technology product development, including Biomedical Systems, European Operations, and most importantly, IBM's launch of the Personal Computer. Following the introduction of the PC in the United States, Mr. Utley moved to Europe where he was responsible for a number of IBM's overseas activities including managing the launch of the PC across Europe and the Middle East. His career with IBM culminated with his responsibility as Vice President and General Manager of IBM Boca Raton with a work force of over 6,000 professionals. He is a graduate of San Francisco City College.

**Eliot I. Bernstein, Founder and Vice Chairman (37)** — Prior to founding iviewit, Mr. Bernstein spent 15 years with SB Lexington where he was President of the West Coast Division creating and developing many innovative, computer-based multi-media marketing tools which remain in use supporting multi-billion dollar service industries. Mr. Bernstein is a graduate of the University of Wisconsin.

**Michael A. Reale, VP of Operations (60)** — Mr. Reale has over 20 years of operations experience, including P&L, quality, and delivery performance accountability. Most recently, Mr. Reale was the Chief Operating Officer for Boca Research (Nasdaq:BOCI), a manufacturer of personal computer enhancement and Internet thin client products. Prior to Boca Research, Mr. Reale spent two years as President of MGV Manufacturing Corp., a premier provider of computer memory assemblies with operations in the U. S. and Europe.



Mr. Reale was also responsible for seven operations in the United States and overseas as Senior Vice President for SCI Systems, Inc., a Fortune 500 electronics contract manufacturer. His operating background also includes twenty years with IBM culminating as Director of Manufacturing for the Personal Computer Division. Mr. Reale received his BA and MBA from Pace University.

**Raymond T. Hersh, Vice President of Finance (58)** — Mr. Hersh is a private investment banker, specializing in strategic development. He has over 35 years of successful business and operating experience involving financial services, telecommunications, manufacturing, and corporate strategic planning. For over 20 years, Mr. Hersh has operated and grown companies in Florida, and most recently, he was co-founder and President/CEO of New Medical Concepts, Inc., a telecom company specializing in providing healthcare information. He successively grew two Florida-based specialty manufacturing companies from combined revenues of about \$2.7 million to over \$19 million. Mr. Hersh also spent nine years as an investment banker in New York City where his last position was President of a member firm of the New York and American Stock Exchanges. Earlier, he spent five years as an Enforcement Attorney with the U. S. Securities and Exchange Commission in New York City where he exited as a Branch Chief. He is a member of the New Jersey and New York Bars. Mr. Hersh received his BA from Lafayette College and his LLB/JD from the University of Pennsylvania.

**Kevin J. Lockwood, Vice President of Sales and Business Development (40)** — Mr. Lockwood joins iviewit from Cylex Systems where he held the position of Executive Vice President of Sales and assisted in securing three rounds of funding exceeding \$20 million. He also was instrumental in developing a distribution channel as well as signing accounts such as Outsourcing International, Tampa General and a significant seven-year contract with Best Buy Corporation. He also held the position of Head of Sales for Acer America, Inc. where he increased sales from a run rate of \$150 million annually to over \$1.5 billion annually in only a 17-month time. In addition, Mr. Lockwood successfully launched the Fujitsu P.C. into the U.S. and in the first year amassed revenues of over \$200 million. He is a graduate of the University of Maryland with a Bachelor of Science degree in Business Administration.

**Guy Iantoni, Vice President of Sales (35)** — Prior to joining iviewit in 1999, Mr. Iantoni was Senior Financial Representative with Fidelity Investments. From 1995 to 1997, he served as an Investment Management Consultant to the private client group of Morgan Stanley Dean Witter & Company, Inc. Prior thereto, Mr. Iantoni spent four years with Eli Lilly and Company creating and implementing many direct marketing and sales campaigns for the healthcare industry. He has developed computer databases and systems to effectively market and target segments in both the financial markets and the healthcare industries. Mr. Iantoni is a graduate of the University of Wisconsin with an advanced degree in Pharmacy.

---

**Board of  
Directors**

**Simon L. Bernstein – Chairman Emeritus  
SB Lexington**

Mr. Bernstein has pioneered the development of proprietary life insurance products and has formed two companies to facilitate the sales of these products. Mr. Bernstein developed for both companies a national sales and marketing network, which now account for over a billion in life premium sales. Mr. Bernstein's career in the life insurance industry began in 1965 when he became the top producer for Aetna Life and Casualty Company. He has remained in the top 5% of life insurance sales agencies since that time. Mr. Bernstein supplied the initial "angel" investment for iviewit.

**Eliot I. Bernstein – Founder & Vice Chairman**

**Brian G. Utley - President**

**Kenneth Anderson**  
**myCFO**

Mr. Anderson brings over 20 years of experience in the financial services world to his recent move to Jim Clark's new start-up myCFO. Prior to joining myCFO, Mr. Anderson served as a partner in Arthur Andersen's private client services practice where he created the family wealth and financial planning practice for the southern California practice. He focused on estate and income tax planning for high net worth individuals and families. Mr. Anderson has significant experience in compensation, insurance, and business succession consulting.

He is a board member of the Idyllwild Arts and Boy Scouts of America, Western Council. Ken is a founding member of the Family Business Program at the University of Southern California. He served as director of the Society of CPA/Financial Planners, was a member of the California CPA Society Committee on Personal Financial Planning. Mr. Anderson is on the Board of Directors of iviewit and Schaeffer Autosimulation, LLC. Mr. Anderson holds a BS in accounting and economics from Valparaiso University and a JD with an emphasis on taxation from the Valparaiso University School of Law.

**Maurice R. Buchsbaum**  
**Chief Executive Officer, Emerald Capital Partners**

Mr. Buchsbaum has engaged in corporate finance projects as a principal, advisor, consultant, officer, director or senior managing director for the past 27 years. As a partner or senior officer of several leading investment banks (including Drexel Burnham, Kidder Peabody and JW Genesis), he has worked in all aspects of corporate finance. He formed Emerald Capital Partners in early 1999, to provide strategic planning and banking advice to a myriad of small and medium sized American growth companies. He has engaged in numerous public and private transactions and activities that include seed capital, early stage financing, major and late stage strategic finance, restructuring and mergers/acquisitions ranging in size from \$1 million to \$700 million. His industry experience includes health care, technology, telecommunications, biotechnology, financial services, environmental, and airlines. He holds BS and MBA degrees with honors from Ohio State University, and was a fellow in the doctoral program at Northwestern University.

**Donald G. Kane, II**  
**President, GDI**

Prior to joining GDI (a privately held holding company that controls four B2B companies), Mr. Kane was a Managing Director in the Investment Banking Division of Goldman Sachs & Co. During his fourteen-year career at Goldman Sachs, Mr. Kane created the firm's Midwest Financial Institutions practice and founded the Global Financial Institutions Technology Group. He is a Board member and Vice Chairman of Sagence Systems, Inc., a GDI company and is a member of the Board of Versifi, Inc. and Erogo Systems. Mr. Kane is an advisor to Signcast, Inc., Gryphon Holdings, and Capita Technologies. He is a member of the Kellogg Graduate School of Management Advisory Board at Northwestern University and is a member of the Board of the Metropolitan YMCA of Chicago.

**Gerald R. Lewin**  
**Senior Partner, Goldstein Lewin & Co.**

Mr. Lewin has been a certified public accountant since 1973 and is licensed to practice in the states of Florida and Michigan. Mr. Lewin is a Senior Partner of Goldstein Lewin & Co., a leading southeastern accounting firm. Mr. Lewin specializes in business consulting and is highly knowledgeable in many areas of accounting, tax and financial planning. Mr. Lewin is a member of both the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.

**H. Hickman Powell**  
**General Partner, Crossbow Ventures**

Prior to joining CrossBow Ventures, Mr. Powell spent 14 years as an investment analyst and corporate finance advisor. He worked with McKinsey & Company and J.P. Morgan

Investment Management, both based in London. Among his primary areas of expertise are technology research and economic research, including electronics, telecommunications and computer software. Most recently, he was Senior Technology Analyst and Vice President of Southeast Research Partners, Inc. where he worked with leading technology companies. He earned a bachelor of arts degree at Yale University and a master of business administration degree at Stanford University.

**Advisors**

**Alan J. Epstein**

**Partner, Armstrong Hirsch Jackoway Tyerman & Wertheimer, P.C.**

Mr. Epstein's law practice consists of advising Internet companies on various issues pertaining to the entertainment and sports industries, including the creation, licensing and acquisition of content, the introduction and negotiation of strategic partner relationships, and various other matters relating to the convergence of technology and content. Mr. Epstein also advises his firm's numerous celebrity clients on the exploitation and protection of their name and likeness rights and content on the Internet, as well as merchandising, endorsement and sponsorship deals. Prior to entering the UCLA School of Law, Mr. Epstein was a certified public accountant at Deloitte Haskins & Sells in Dallas, Texas.

**Kenneth Rubenstein**

**Partner, Proskauer Rose LLP**

Mr. Rubenstein is a partner at Proskauer Rose LLP law firm and is the patent attorney for iviewit. He is a registered patent attorney before the U.S. Patent & Trademark Office. Mr. Rubenstein counsels his clients with respect to the validity and infringement of competitors' patents, as well as prosecutes patent applications. For the past several years he has worked on the formation of a patent pool, for MPEG-2 technology, involving large consumer electronics and entertainment companies. He is also a former member of the legal staff at Bell Laboratories. Mr. Rubenstein received his law degree, cum laude, from New York Law School and his Ph.D. in physics from the Massachusetts Institute of Technology where he also graduated with a B.S. Degree.

**Christopher C. Wheeler**

**Partner, Proskauer Rose LLP**

Mr. Wheeler is a member of Proskauer Rose LLP's Corporate Department and as a partner in the Florida office has a versatile transactional practice. He has had extensive experience in real estate and corporate law, institutional lending and workouts, administrative law and industrial revenue bond financing. Moreover, he serves as a strategist and counselor to many clients in handling their other legal and business matters. Mr. Wheeler is well-versed in general corporate law as well as mergers and acquisitions and securities matters. He has guided companies from startup through initial private placements to public offerings. A graduate of Hamilton College and Cornell Law School, Mr. Wheeler was a member of the managing Board of Editor of the Cornell Law Review.

**Arthur Andersen, LLP**

Arthur Andersen's vision is to be the partner for success in the New Economy. The firm helps clients find new ways to create, manage and measure value in the rapidly changing global economy. With world-class skills in assurance, tax, consulting and corporate finance, Arthur Andersen has more than 70,000 people in 83 countries that are united by a single worldwide operating structure that fosters inventiveness, knowledge sharing and a focus on client success. Since its beginning in 1913, Arthur Andersen has realized 86 years of uninterrupted growth, with 1999 revenues over \$7 billion. Arthur Andersen is a business unit of Andersen Worldwide.

**Proskauer Rose, LLP**

This law firm is one of the nation's largest law firms, providing a wide variety of legal services to major corporations and other clients through the United States and around the

THIS BP OF WACHOVIA'S SENT TO OUR LARGEST INVESTOR CROSSBOW VENTURES CLEARLY SHOWS THAT RUBENSTEIN IS THE PATENT ATTORNEY FOR IVIEWIT, DESPITE WHAT WHEELER STATES AND DESPITE THAT RUBENSTEIN SAYS HE DOES NOT KNOW US UNDER DEPOSITION. UTLEY UNDER DEPOSITION STATES HE NEVER USED RUBENSTEIN AS AN ADVISOR. THIS ALSO SHOWS DOCUMENT DESTRUCTION AS PROSKAUER CHANGES THE BP TO ERASE THE OPENING SENTENCE AND IN THEIR RECORDS OBTAINED UNDER COURT ORDER THEY LOSE THIS BP VERSION & REPLACE WITH OTHER.

**Legal & Accounting Counsel**

EXHIBIT

VI

VII

world. Founded in 1875 in New York City, the firm employs 475 attorneys and has wide experience in all areas of practice important to businesses, including corporate finance, mergers and acquisitions, real estate transactions, bankruptcy and reorganizations, taxation, litigation and dispute resolution, intellectual property, and labor and employment law.

**Armstrong Hirsch Jackoway Tyerman & Wertheimer, P.C.**

One of the nation's leading entertainment law firms. Based in Los Angeles, California, it represents many of the most prominent actors, writers, directors and producers of feature films, television programming and other entertainment content. The firm also represents various content and technology companies in the Internet industry, including prominent web sites, entertainment-oriented portals, aggregated celebrity sites and various e-commerce companies. The firm is assisting in developing the business structure and strategic relationships for iviewit.

**Foley & Lardner**

One of the oldest and largest law firms in America. Founded in 1842, the firm now has more than 750 attorneys in 14 offices, following the February 1996 merger with Weissburg and Aronson, Inc. Foley & Lardner's over 100 highly skilled intellectual property attorneys constitute one of the largest and most sophisticated technology groups in a general-practice law firm in the United States. As one of the few large national law firms with a global intellectual property law group, it is uniquely positioned to help iviewit capitalize on its foreign filings. The firm's broad-based representations in litigation, regulatory affairs and general business counseling is complemented by one of the world's most highly trained staffs, which includes 65 engineering and advanced technical degrees, including 12 Ph.D.'s. The list of clients using Foley & Lardner to fill their intellectual property legal needs ranges from small entrepreneurial start-up companies to large international and multinational corporations. Foley & Lardner attorneys provide solutions and successfully serve the needs of clients around the world, including those situated in the United States, Canada, Latin America, the European Union, Eastern Europe, the Middle East, and the Pacific Rim.

- **William J. Dick** - Special Counsel to the West Palm Beach office of Foley & Lardner. A member of the firm's Intellectual Property Department (Electronics Practice Group), Mr. Dick currently focuses on mentoring other members of the Electronics and Consumer Products Practice Groups in various IP related matters. He also conducts weekly classes in patent related matters for new associates. Mr. Dick joined Foley & Lardner after 26 years with IBM. He began as a patent attorney, and has handled all phases of patent, trademark and copyright duties, including litigation. Mr. Dick's most recent position with IBM was as Assistant General Counsel to IBM Asia Pacific. Mr. Dick is a graduate of the University of Virginia (B.M.E., 1956; L.L.B., 1962 changed to J.D., 1970)
- **Douglas Boehm** - a partner in the Milwaukee office of Foley & Lardner and a member of the firm's Intellectual Property Department (Consumer & Industrial Products Practice Group and Health Information Technology Practice Group), Mr. Boehm practices in the areas of patent, trademark, copyright, and trade secret counseling; U.S. and foreign patent prosecution; and computer software and intellectual property licensing and technology transfers. Mr. Boehm's technical focus encompasses electrical and electronic engineering, including analog/digital/RF circuitry, radio telecommunications, lasers and fiber optics, and computer hardware and software. He has extensive experience in private industry, having worked as a development engineer and patent agent for Motorola, and as patent counsel for a subsidiary of Amoco Technology Company.



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT C – UTLEY RESUMES**

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5/4/2004 8:00:43 AM**



This is 100% BS, Utley was fired and company was closed due to Utley, Wheeler and Dick's patent malfeasances

## *Personal Resume*

### *Professional History:*

President, Diamond Turf Equipment, Inc. July, 1995 to July 1999.

In 1995 the company was engaged in refurbishing obsolete and run-out golf course maintenance equipment and had annual sales of \$250K. Since that time the company has been transformed into a manufacturer of new machines which compete favorably with the best of the market leaders and an expected revenue for 1999 of \$6M. The design of the machines was by Brian and was accomplished while putting together a manufacturing and marketing team capable of supporting the rapid growth of the company.

President, Premier Connections, Inc., November, 1991 to present.

Premier Connections provides consultation and support services in computer and related business management. Customers have included IBM and other small businesses.

IBM, October, 1955 to October, 1991.

Brian retired from IBM as Vice-President and General Manager, IBM Boca Raton.

Prior to his assignment in Boca Raton Brian spent 5 years in Europe as Group Director for PC's and small systems. This responsibility covered all aspects of product management for all European, Middle East and African countries.

In 1983 Brian was appointed General Manager, IBM Biomedical Systems and asked by the IBM President, John Opel, to evaluate develop the long range strategy for this business unit. Brian subsequently reported back to the President that the Business Unit, while quite viable, should be sold to a related business in the medical community. Having received approval to do so, he negotiated a profitable sale for IBM.

Between 1965 and 1983 Brian was the project and systems manager for many major IBM computer systems which earned IBM billions of dollars in revenue. The most notable of these was the S/38 and AS400, one of IBM's most technology aggressive development programs ever and still one off IBM's most popular systems.

Brian entered the IBM laboratories in 1959 and immediately became the most prominent engineer on his first project with many innovative designs. As a result of this he was assigned to the German IBM laboratories to train German engineers in computer technology. He has been awarded a number of patents the most recent of which was granted in 1998.

From his start in October 1955 to the time he entered the laboratories Brian was a customer engineer responsible for maintaining IBM equipment on customer premises. During this time he self taught computer technology and transistor theory and developed the first IBM field course in transistors. This is the accomplishment which led to his assignment in the laboratories.

### *Education:*

Having been born in England, he attended Beverley Grammar School and graduated in 1948 at 16. In 1949 he emigrated to the United States and completed his senior year at Ogden High School, Ogden, Utah.

He attended college at Weber College, Ogden, Utah and San Francisco City College completing two years of study.

### *Hobbies:*

Brian is a jogger and for 40 years has been an avid glider pilot with many competitive successes.

---

**Subject:** FW: iviewit.com Welcomes Brian Utley.

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

From: EpsteinA [mailto:epsteina@armstronghirsch.com]  
Sent: Monday, August 09, 1999 12:17 PM  
To: iviewit, inc. (E-mail)  
Subject: Re: iviewit.com Welcomes Brian Utley.

CONGRATS! WILL CALL YOU LATER TODAY. ALAN E.

\_\_\_\_\_ Reply Separator

Subject: iviewit.com Welcomes Brian Utley.  
Author: , "iviewit, inc. (E-mail)" <viewmaster@iviewit.com> at -FABRIK/Internet  
Date: 8/5/99 6:02 PM

From: iviewit, inc. (E-mail)  
Date: Thu, Aug 5, 1999 6:02 PM  
Subject: iviewit.com Welcomes Brian Utley.  
To: Albert W. Gortz (E-mail); Andrew R. Dietz (E-mail); Brian G. Utley (E-mail 2); Christopher C. Wheeler (E-mail); Donald G. Kane II (E-mail); Donna Dietz (E-mail); EpsteinA; Gerald R. Lewin (E-mail); Guy Iantoni (E-mail); JackowayJ; James A. Osterling (E-mail); James F. Armstrong (E-mail); Jefferey Friedstein (E-mail 3); Jude Rosario (E-mail 2); Jude Rosario (E-mail); MulrooneyM; Patti & Lester Daniels (E-mail); Simon L. Bernstein (E-mail); Zakirul Shirajee (E-mail)

Dear Shareholders,

As of August 3rd, 1999 the Board of Directors of iviewit.com has approved and confirmed Brian Utley as President and COO. Mr. Utley will assume leadership of the company and the responsibility for organizing our strategic initiatives and licensing opportunities. Brian brings over thirty years of management experience from IBM and is highly respected within the computer industry. We are fortunate to bring Brian to iviewit.com and look forward to his valuable contribution to the success of the company.

Brian can be reached at [utley\\_b@bellsouth.net](mailto:utley_b@bellsouth.net)  
[mailto:utley\\_b@bellsouth.net](mailto:utley_b@bellsouth.net)

or soon at [utley@iviewit.com](mailto:utley@iviewit.com) <<mailto:utley@iviewit.com>>.

By phone at work through Goldstein & Lewin at 561-994-5050 or cell at 561-289-8145.

Brian's Personal Resume

Professional History:

President, Diamond Turf Equipment, Inc. July, 1995 to July 1999.

In 1995 the company was engaged in refurbishing obsolete and run-out golf course maintenance equipment and had annual sales of \$250,000. Since that time the company has been transformed into a manufacturer of new machines that compete favorably with the best of the market leaders and expected revenue for 1999 of \$6M. The design of the machines was by Brian and was accomplished while putting together a manufacturing and marketing team capable of supporting the rapid growth of the company.

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In 1983 Brian was appointed General Manager, IBM Biomedical Systems and asked by the IBM President, John Opel, to evaluate develop the long range strategy for this business unit. Brian subsequently reported to the President that the Business Unit, while quite viable, should be sold to a related business in the medical community. Having received approval to do so, he negotiated a profitable sale for IBM.

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Brian entered the IBM laboratories in 1959 and immediately became the most prominent engineer on his first project with many innovative designs. Because of this, he was assigned to the German IBM laboratories to train German engineers in computer technology. He has been awarded a number of patents the most recent of which was granted in 1998.

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Hobbies:

Brian is a jogger and for 40 years has been an avid glider pilot with many competitive successes.

Other Activities:

Brian has been a director of the Florida Atlantic University Foundation Board of Trustees since 1992 and has served as Treasurer, head of the Investment Committee, and is currently Chairman of the Board.

In addition, he is a director of the Soaring Society of America and Chairman of the Soaring Society of America Foundation. In the past, he has served on the Boca Raton Chamber of Commerce Board, the Florida Philharmonic Board of Directors, and the Florida Governor's Council of One Hundred and is past president of the Soaring Society of America.

Family:

Brian is married to Sharon, is the father to 5 children and has lived in Boca Raton since 1988.

Sincerely,

Board of Directors

iviewit.com

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In such case, you should destroy this message and kindly notify the sender (viewmaster@iviewit.com) by reply email. Please advise immediately if you or your employer does not consent to Internet email for messages of this kind. Opinions, conclusions and other information in this message that do not relate to the official business of my firm shall be understood as neither given nor endorsed by it. If you have any questions or need additional information please contact us at 800.519.0234.

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Received: from 204.117.219.2 by powell.fabrik.com  
with SMTP (Fabrik F07.3-000)  
id SINN.14072008@powell.fabrik.com ; Thu, 5 Aug 1999 18:14:29 -0700  
Received: from alps [208.21.53.61] by moesha.  
(SMTPD32-4.06) id A5B8F99011A; Thu, 05 Aug 1999 21:09:12 EDT  
Return-Receipt-To: "iviewit, inc. (E-mail)" <viewmaster@iviewit.com>  
From: "iviewit, inc. (E-mail)" <viewmaster@iviewit.com>  
Sender: "EIB" <alps@netline.net>  
To: "Alan Epstein (E-mail)" <epsteina@armstronghirsch.com>,  
"Michele M. Mulrooney (E-mail)" <mulrooneym@armstronghirsch.com>,  
"James F. Armstrong (E-mail)" <jarmstrongl@home.com>,  
"Simon L. Bernstein (E-mail)" <simon@adelphia.net>,  
"Patti & Lester Daniels (E-mail)" <skypad88@aol.com>,  
"Andrew R. Dietz (E-mail)" <andy\_dietz@rockitcargo.com>,  
"Donna Dietz (E-mail)" <donna@air-apparent.com>,  
"Gerald R. Lewin (E-mail)" <codi49@adelphia.net>,  
"Guy Iantoni (E-mail)" <iantoni@earthlink.net>,  
"James R. Jackoway (E-mail)" <jackowayj@armstronghirsch.com>,  
"James A. Osterling (E-mail)" <josterling@saybrook.net>,  
"Albert W. Gortz (E-mail)" <agortz@proskauer.com>,  
"Christopher C. Wheeler (E-mail)" <cwheeler@proskauer.com>,  
"Jude Rosario (E-mail)" <Standrew2@aol.com>,  
"Jude Rosario (E-mail 2)" <ronroz@bellsouth.net>,  
"Zakirul Shirajee (E-mail)" <zak-zee@rocketmail.com>,  
"Jefferey Friedstein (E-mail 3)" <jeff.friedstein@gs.com>,  
"Donald G. Kane II (E-mail)" <dg\_kane@msn.com>,  
"Brian G. Utley (E-mail 2)" <utley\_b@bellsouth.net>  
Subject: iviewit.com Welcomes Brian Utley.  
Date: Thu, 5 Aug 1999 21:02:38 -0400  
Message-ID: <000001bedfa8\$c8865860\$3d3515d0@netline.net>  
MIME-Version: 1.0  
Content-Type: multipart/alternative;  
boundary="-----\_NextPart\_000\_0001\_01BEDF87.424EEBC0"  
X-Priority: 3 (Normal)  
X-MSMail-Priority: Normal  
X-Mailer: Microsoft Outlook CWS, Build 9.0.2416 (9.0.2910.0)  
Importance: Normal  
X-MimeOLE: Produced By Microsoft MimeOLE V5.00.2314.1300  
Disposition-Notification-To: "iviewit, inc. (E-mail)" <viewmaster@iviewit.com>

-----  
Content-Type: text/plain;  
charset="Windows-1252"  
Content-Transfer-Encoding: 7bit

-----  
Content-Type: text/html;  
charset="Windows-1252"  
Content-Transfer-Encoding: quoted-printable

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Incoming mail is certified Virus Free.  
Checked by AVG anti-virus system (<http://www.grisoft.com>).  
Version: 6.0.449 / Virus Database: 251 - Release Date: 1/27/2003



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT D – FRENDEL STATEMENT**

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Article 1, section 8, clause 8 of the United States Constitution provides:  
"Congress shall have the power ... to promote the Progress of Science and Useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their Respective Writings and Discoveries."

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5/4/2004 8:00:43 AM**

**Eliot I Bernstein**

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**From:** Tony Frenden [t.rex@sbcglobal.net]  
**Sent:** Thursday, May 15, 2003 10:21 PM  
**To:** iviewit@bellsouth.net  
**Subject:** Fw: statement

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

**From:** Tony Frenden  
**To:** [iviewit@worldnet.att.net](mailto:iviewit@worldnet.att.net)  
**Sent:** Wednesday, May 14, 2003 11:38 PM  
**Subject:** statement

May 14, 2003

I swear the following to be true:

Upon the closure of the Iviewit office in Boca Raton FL, I was retained for about an extra week by Brian Utley and Mike Reale, assisting in shutting down operations. It was during this time in which Mike Reale entered the video encoding lab, where I was present along with Tammy Raymond, (former Head of IT) and Zakirul Shirajee (former Systems Developer). Reale 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. I would estimate the amount to be near a half million dollars. Upon my inquiry of the where the cash came from, Reale said it was from Bruce Prolow. He implied that the money was entrusted to he and Utley to continue Iviewit operations, but to me, it seemed Reale was careful to never explicitly state that Prolow authorized this transaction or not.

It is my belief that the suitcase of money was presented to me, in front of Tammy and Zakirul, to convince us that Utley and Reale were the ones reaping benefits from the Iviewit core processes, and if we were smart, we should join them.

A day or two prior to this incident, Mike Reale called me into a private office. He spoke of a new operation he and Utley wanted to embark on which utilizes Iviewit's core processes. The plan consisted of encoding video porn at an ambiguous island location in Puerto Rico. It was known that Eliot Bernstein had made available the option for me to work at the newly forming Iviewit in Glendale, CA. Reale wanted to steer me from going to the West coast operation, and spoke of me receiving a title and large pay raise should I go along with the Puerto Rico porn plan, instead.

Also, on one of these last closure days at the Boca Raton offices, Mike Reale approached me in the lab regarding another issue. He inquired which computers would be best to use, if one were to have the need to process Iviewit's core technologies. He asked me which 3 were the strongest computers to do the job. I had a feeling that he wanted to make off with whichever units I spoke of. I had already begun to make up my mind that I wanted no part of the Puerto Rico porn operation, so I told him about 3 computers I didn't care for. They were called, **THE BOMBER**, **THE REELTIME NITRO**, and one more unnamed computer. These were all very powerful and expensive units, but were not necessarily suited to encode video. As expected, these 3 units turned out to be the same ones found in Brian Utley's possession, months later. When the cops returned the items to us, the units

5/31/2003

contained several new media files, mostly long distance learning applications which were created well after the Boca offices were closed down.

**Anthony Rex Frenden**  
859 Hollywood Way #374  
Burbank CA 91505

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Incoming mail is certified Virus Free.  
Checked by AVG anti-virus system (<http://www.grisoft.com>).  
Version: 6.0.480 / Virus Database: 276 - Release Date: 5/12/2003



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT E – DONALD KANE STATEMENT**

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

From: Donald Kane [mailto:dg\_kane@msn.com]

Sent: Sunday, March 18, 2001 6:39 AM

To: Eliot I. Bernstein

Subject: RE: Board meeting on the 3rd

Eliot,

I spoke to Hank yesterday and will do so again today. The company is in a difficult position and the common shareholders risk losing the company to the preferred investors. Here are my thoughts:

**2. The company has supposedly accepted money from a new investor group without proper documentation/approval on the terms and conditions with Hank or the board. You need to talk to Alan Epstein about this process. I am very uncomfortable with what I am hearing about management.**



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT F – RAYMOND HERSH LETTER TO ARTHUR ANDERSEN  
REGARDING ERIKA LEWIN MISLEADING AUDITORS**

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5/4/2004 8:00:43 AM**

# 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:

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

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.



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:

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.



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT G – ARTHUR ANDERSEN LETTERS REGARDING TAX RETURNS**

**THIS MESSAGE AND ITS EMBEDDED FILES INCORPORATED HEREIN 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 IT'S ATTACHMENTS. PLEASE DELETE THE MESSAGE AND ITS EMBEDDED 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, UNLESS EXPRESSLY DESIGNATED BY THE SENDER. THANK YOU!**

Article 1, section 8, clause 8 of the United States Constitution provides:  
"Congress shall have the power ... to promote the Progress of Science and Useful Arts, by securing for limited Times to Authors and Inventors the exclusive Right to their Respective Writings and Discoveries."

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"I view it!"

[www.iviewit.com](http://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

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).

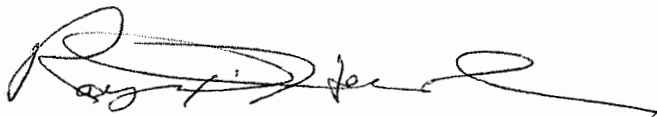
It is my intention to clear our billing with your firm as soon as practicable. However, I also need reassurance that the \$15,000 fee for the 1999 Audit, of which I have been apprised by our president, is accurate and complete. In that regard, I found it terribly unsettling and unacceptable when Brian 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.



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 3700  
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.

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.

Very truly yours,

ARTHUR ANDERSEN LLP

By

Denise D. Veitch



**IVIEWIT PRIVATE & CONFIDENTIAL INFORMATION**

**EXHIBIT H – LAMONT REVENUE PROJECTION**

**THIS MESSAGE AND ITS EMBEDDED FILES INCORPORATED HEREIN 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 IT'S ATTACHMENTS. PLEASE DELETE THE MESSAGE AND ITS EMBEDDED 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, UNLESS EXPRESSLY DESIGNATED BY THE SENDER. THANK YOU!**

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Calculated Discount Rate:	12.00%	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Revenue Potential</b>						
<i>Device OEM Licensing</i>		\$387,491,845	\$410,385,714	\$435,344,087	\$485,758,798	\$543,018,985
<i>Motion Picture Video on Demand ("VOD") Licensing</i>		4,260,793	4,778,426	5,648,251	7,151,662	9,707,205
<i>DVD Encoding/Replication</i>	90	383,471,325	430,058,359	508,342,628	643,649,599	873,648,447
<i>Appliances (copiers, printers, etc.)</i>	75%	290,618,884	307,789,285	326,508,066	364,319,098	407,264,239
<i>Other Device OEM's (scanners, game boxes, e-books, etc.)</i>	25%	96,872,961	102,596,428	108,836,022	121,439,699	135,754,746
<i>Delivery Systems (terrestrial, ISP, Wireless, etc.)</i>	100%	387,491,845	0	0	0	0
<i>Medical Imaging and Devices</i>	30%	116,247,554	123,115,714	130,603,226	145,727,639	162,905,696
<i>Wireless Devices</i>	70%	271,244,292	287,270,000	304,740,861	340,031,159	380,113,290
<i>Enterprise Software</i>	45	191,735,663	215,029,179	254,171,314	321,824,799	436,824,224
<i>Internet (auctions, retail games, etc.)</i>	45	191,735,663	215,029,179	254,171,314	321,824,799	436,824,224
<b>Total Revenue Potential</b>		2,321,170,824	2,096,052,285	2,328,786,447	2,752,637,898	3,387,047,772
<b>Present Value -- Total Revenue Potential</b>		1,875,454,356	1,670,960,048	1,657,584,195	1,749,351,147	1,921,901,867
<b>Present Value -- Cumulative Revenue Potential</b>		1,875,454,356	3,546,414,404	5,203,998,599	6,953,349,746	8,875,251,614
<b>Present Value -- Cum. Rev. Pot. Over 20-Year Patent Life</b>		\$17,353,552,075				