

FILE



One Bosa Place, 2255 Glades Road, Ste. 337, Bosa Raton, FL 33431
561.999.8899 - FAX 561.999.8810 - www.iviewit.com

Original document

April 7, 2000

Arthur Andersen LLP
Suite 1700
Phillips Point-West Tower
777 South Flagler Drive
West Palm Beach, FL 33401

phrase changed to conform to true audit period

Gentlemen:

We are providing this letter in connection with your audit of the consolidated financial statements of Iviewit Holdings, Inc. as of December 31, 1999 and for the year then ended for the purpose of expressing an opinion as to whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the company in conformity with generally accepted accounting principles. We confirm that we are responsible for such fair presentation in those financial statements.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audit.

1. The financial statements referred to above are fairly presented in conformity with generally accepted accounting principles.
2. We have made available to you all financial records and related data.
3. There have been no communications from regulatory agencies or lenders concerning noncompliance with or deficiencies in financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
5. There has been no—
 - a) Fraud involving management or employees who have significant roles in internal control.
 - b) Fraud involving others that could have a material effect on the financial statements.
6. The company has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

PROSKAUER ROSE LLP

2255 Glades Road
Suite 340 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

April 7, 2000

Arthur Andersen LLP
Suite 1700
Phillips Point-West Tower
777 South Flagler Drive
West Palm Beach, FL 33401

Re: **iviewit Holdings, Inc.**

Dear Sir/Madam:

At the request dated March 30, 2000 of Mr. Brian G. Utley, President of iviewit Holdings, Inc. (together with any of its subsidiaries, the "Company"), we advise you as follows in connection with your examination of the financial statements of the Company as of December 31, 1999.

We call your attention to the fact that while we represent the Company on a regular basis, our engagement by it during the past year has been limited to specific matters as to which we were consulted by the Company, and there may exist matters of a legal nature that could have a bearing on the Company's financial condition with respect to which we have not been consulted.

Subject to the foregoing and to the last paragraph of this letter, we advise you that during the calendar year ending December 31, 1999, and for the period from that date to the effective date of this response, we have not been engaged by the Company to give substantive attention to, or represent the Company in connection with, material loss contingencies coming within the scope of clause (a) of Paragraph 5 of the ABA Statement of Policy referred to in the last paragraph of this letter.

Please be advised that pursuant to clauses (b) and (c) of Paragraph 5 of the Statement of Policy and related Commentary referred to in the last paragraph of this letter, it would be inappropriate for this firm to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the Company. We can only furnish information concerning those claims upon which the Company has specifically requested that we comment. Further, we cannot comment upon the adequacy of the Company's listing, if any, of unasserted possible claims or its assertions concerning the advice, if any, about the need to disclose same.

PROSKAUER ROSE LLP

Arthur Andersen LLP
April 7, 2000
Page 2

The information set forth herein is as of April 4, 2000, the date on which we commenced our internal review procedures for purposes of preparing this response, except as otherwise noted, and we assume no obligation to advise you of changes that may thereafter be brought to our attention.

As of December 31, 1999, the amount of legal fees and disbursements outstanding was \$200,108.77 and the amount of unbilled fees and disbursements was \$88,402.13.

In order to respond to the Company's request in accordance with the ABA Statement of Policy referred to below, we have assumed that the Company's letter is intended to conform to the form of audit letter inquiry that the AICPA Statement of Auditing Standards No. 12 prescribes as appropriate and we have disregarded any portions of the letter that do not so conform.

This response is limited by, and in accordance with, the ABA Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (December 1975); without limiting the generality of the foregoing, the limitations set forth in such Statement on the scope and use of this response (Paragraphs 2 and 7) are specifically incorporated herein by reference, and the reference herein to "loss contingencies" is qualified in its entirety by Paragraph 5 of the Statement and the accompanying Commentary (which is an integral part of the Statement). Consistent with the last sentence of Paragraph 6 of the ABA Statement of Policy, and pursuant to the Company's request, this will confirm as correct the Company's understanding, as set forth in its audit inquiry letter to us, that whenever, in the course of performing legal services for the Company with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the Company must disclose or consider disclosure concerning such possible claim or assessment, we, as a matter of professional responsibility to the Company, will so advise the Company and will consult with the Company concerning the question of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5.

Very truly yours,

PROSKAUER ROSE LLP

By: 

cc: Mr. Brian G. Utley

PROSKAUER ROSE LLP

Fax



ARTHUR ANDERSEN

To Martha
 Company Iviewit.com
 Fax number 561.999.8810
 Date May 9, 2000

Arthur Andersen LLP
 One Biscayne Tower, Suite 1470
 Miami, Florida 33131
 Tel 305.374.3700
 Fax 305.789.2477

Number of pages to follow

#2

From Charles K. Leftwich

Office location Miami

Charge number

Priority Immediate Normal Overnight

Send with attached distribution list

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Subject/special instructions

Martha,

On the original representation letter you provided us on April 7, 2000, we made a error in stating the audit date period. The change is reflected in the underlined phrase on the attachment. No additional work is required on your part; we just wanted to inform you of this revision to the original document.

If you have any questions, please feel free to contact Brian Fox at the West Palm Beach office (561) 832-8100 or myself in the Miami office at the number listed above.

Thank you for your time and assistance in this matter.

Very Truly Yours,

Charles K. Leftwich



Fax



ARTHUR ANDERSEN

To **Raymond Hersh**
 Company **Iviewit Holdings, Inc.**
 Fax number **561 999 8810**
 Date **August 24, 2000**
 Number of pages to follow **1**
 From **Mariana V. Santora**
 Office location
 Charge number
 Priority Immediate Normal Overnight
 Send with attached distribution list
 If unreadable or incomplete please call **(305) 789 2578**
 Subject/special instructions **RE: Audit open Items**

Arthur Andersen LLP
 One Biscayne Tower
 Suite 1470
 Miami, FL 33131-1801

Tel (305) 374-3700
 Fax (305) 789-2477

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 telephone. Thank you.

**IVIEWIT HOLDINGS, INC.
OPEN ITEMS**

1. Why are there two separate minutes (both dated 6/11/99) for iviewit LLC & iviewit.com LLC? How do these two entities relate to one another? Where does iviewit.com LLC show up in the entity flowchart that you provided to us? Martha said that iviewit LLC & iviewit.com LLC is the same entity-is this true?
2. We are trying to tie in individual shareholder issuances that are listed in the 6/11/99 minutes of iviewit LLC. Please provide a detail rollforward of equity by individual shareholder. If its not too much trouble, please provide the same kind of equity rollforward for all the iviewit entities.
3. In the 6/11/99 minutes of LLC, Attachment A is missing. Please provide a copy of this agreement.
4. We need a copy of the employment agreement for Brian Utley (most recent if amended) that spells out details of payout (9/24/99 minutes were vague).
5. Do we have a sub. called "uvuvideo.com"? This was mentioned in the 12/1/99 minutes, however I have never heard of it and it is not on the entity flowchart that you provided us.
6. The 12/1/99 minutes discuss a 5% stock offering. Did this take place and if so, where are these shares in the listing of shareholders?
7. Per the 3/3/00 iviewit holdings minutes, 5% of stock is to be reserved for an employee option plan, and 5% is to be reserved for executive recruitment. Did the company follow through with this? If so, we need a detail of these shares (class, total # reserved, total # issued). *authorized*
8. We received the Proskauer-Rose legal response back-it listed unbilled fees due at 12/31/99 of \$88,402. I did not see this on the accrual listing. Did we accrue for this elsewhere? If not, this is an additional entry. *Eric*
9. Please confirm that total expenses incurred for all work performed by your dad's firm totaled \$40,463 (for related party disclosure). *billing*
10. Please provide your revised minority interest calculation after audit adjustments and the effects of additional adjustment (if needed) relating to question 8. *Eric*
11. Detail of all activity in equity (i.e. issuance of stock, stock options, warrants, payment of services with stock, etc.) for 1999 and 2000 (at least through 6/30/00). *schedule*
12. In order to determine the Company's current financial position, we need to see the latest interim financials (at least through 6/30/00). Most importantly, how has the Company paid for its liabilities at December 31, 1999 of approximately \$500K and the Company's commitment for payment of its \$187,500 to its shareholders.

**IVIEWIT HOLDINGS, INC.
OPEN ITEMS**

1. Why are there two separate minutes (both dated 6/11/99) for iviewit LLC & iviewit.com LLC? How do these two entities relate to one another? Where does iviewit.com LLC show up in the entity flowchart that you provided to us? Martha said that iviewit LLC & iviewit.com LLC is the same entity-is this true? *No*
2. We are trying to tie in individual shareholder issuances that are listed in the 6/11/99 minutes of iviewit LLC. Please provide a detail rollforward of equity by individual shareholder. If its not too much trouble, please provide the same kind of equity rollforward for all the iviewit entities. *Martha*
3. In the 6/11/99 minutes of LLC, Attachment A is missing. Please provide a copy of this agreement. *minute books w/ PR - check Mar*
4. We need a copy of the employment agreement for Brian Utley (most recent if amended) that spells out details of payout (9/24/99 minutes were vague). *from Brian*
5. Do we have a sub. called "uvuvideo.com"? This was mentioned in the 12/1/99 minutes, *uvuvideo* however I have never heard of it and it is not on the entity flowchart that you provided us. *See nar- ration in #1*
6. The 12/1/99 minutes discuss a 5% stock offering. Did this take place and if so, where are these shares in the listing of shareholders? *The Ituzenza loan converted to 5000 equity at 30 million val- uation*
7. Per the 3/3/00 iviewit holdings minutes, 5% of stock is to be reserved for an employee option plan, and 5% is to be reserved for executive recruitment. Did the company follow through with this? If so, we need a detail of these shares (class, total # reserved, total # issued). *auth'd not issued; only in minutes*
8. We received the Proskauer-Rose legal response back-it listed unbilled fees due at 12/31/99 of \$88,402. I did not see this on the accrual listing. Did we accrue for this elsewhere? If not, this is an additional entry. *what accrual listing. Check with Erika.*
9. Please confirm that total expenses incurred for all work performed by your dad's firm totaled \$40,463 (for related party disclosure). *✓ Erika*
10. Please provide your revised minority interest calculation after audit adjustments and the effects of additional adjustment (if needed) relating to question 8. *✓ Erika*
11. Detail of all activity in equity (i.e. issuance of stock, stock options, warrants, payment of services with stock, etc.) for 1999 and 2000 (at least through 6/30/00). *(1)*
12. In order to determine the Company's current financial position, we need to see the latest interim financials (at least through 6/30/00). Most importantly, how has the Company paid for its liabilities at December 31, 1999 of approximately \$500K and the Company's commitment for payment of its \$187,500 to its shareholders. *8/31/00 statement and explain*

1) Activities: Alpine (2500 sh.); Jason Gregg (685 sh.); options to note holders. fuel cap table.

✓ with Brian Utley

with Brian Fox
Erika Lewin

10/3/00

IVIEWIT HOLDINGS, INC.
OPEN ITEMS

White Out

OK

1. Why are there two separate minutes (both dated 6/11/99) for iviewit LLC & iviewit.com LLC? How do these two entities relate to one another? Where does iviewit.com LLC show up in the entity flowchart that you provided to us? Martha said that iviewit LLC & iviewit.com LLC is the same entity-is this true?

OK

2. We are trying to tie in individual shareholder issuances that are listed in the 6/11/99 minutes of iviewit LLC. Please provide a detail rollforward of equity by individual shareholder. If its not too much trouble, please provide the same kind of equity rollforward for all the iviewit entities.

Sent

3. In the 6/11/99 minutes of LLC, Attachment A is missing. Please provide a copy of this agreement.

O

4. We need a copy of the employment agreement for Brian Utley (most recent if amended) that spells out details of payout (9/24/99 minutes were vague).

OK

5. Do we have a sub. called "uvuvideo.com"? This was mentioned in the 12/1/99 minutes, however I have never heard of it and it is not on the entity flowchart that you provided us.

OK

6. The 12/1/99 minutes discuss a 5% stock offering. Did this take place and if so, where are these shares in the listing of shareholders?

OK

7. Per the 3/3/00 iviewit holdings minutes, 5% of stock is to be reserved for an employee option plan, and 5% is to be reserved for executive recruitment. Did the company follow through with this? If so, we need a detail of these shares (class, total # reserved, total # issued).

OK

8. We received the Proskauer-Rose legal response back-it listed unbilled fees due at 12/31/99 of \$88,402. I did not see this on the accrual listing. Did we accrue for this elsewhere? If not, this is an additional entry.

OK

9. Please confirm that total expenses incurred for all work performed by your dad's firm totaled \$40,463 (for related party disclosure).

OK

10. Please provide your revised minority interest calculation after audit adjustments and the effects of additional adjustment (if needed) relating to question 8.

OK

11. Detail of all activity in equity (i.e. issuance of stock, stock options, warrants, payment of services with stock, etc.) for 1999 and 2000 (at least through 6/30/00).

12. In order to determine the Company's current financial position, we need to see the latest interim financials (at least through 6/30/00). Most importantly, how has the Company paid for its liabilities at December 31, 1999 of approximately \$500K and the Company's commitment for payment of its \$187,500 to its shareholders.

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.



"I view it!"

www.iviewit.com

2255 Glades Road
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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).

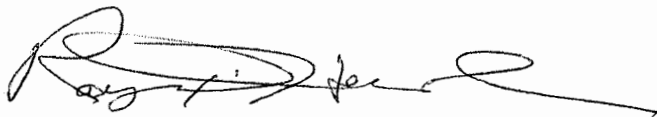
I have been involved with **iviewit** since April, and to the best of my knowledge there has been no meaningful contact from Arthur Andersen at the Manager or Partner level since that time, and who knows when prior. Given that **iviewit** is an emerging company, I would presume that companies of our 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

Fax


ARTHUR ANDERSEN

To Raymond Hersh
Company Iviewit
Fax number 561-999-8810
Date January 5, 2001
Number of pages to follow 1
From Denise Veitch
Office location Miami - 0105
Charge number 007Y01
Priority Immediate Normal Overnight
 Send with attached distribution list

 MIAMI

 One Biscayne Tower - Suite 1470
 Miami, Florida 33131-1801

 Tel (305) 374-3700
 Fax (305) 789-2477 or 358-8229

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If unreadable or incomplete please call Awilda Fernandez (305) 329-2055, or
 Gina Preston (305) 789-2476

 Subject/special instructions

The attached letter is per your request. I will leave a message for Denise to call you this coming Tuesday. Regards, Gina.



Mr. Raymond Hersh
Iviewit.com
One Boca Place
2255 Glades Road, Suite 337W
Boca Raton, FL 33431

Arthur Andersen LLP
Suite 1470
One Biscayne Tower
Miami FL 33131
Tel 305 374 3700
Fax 305 789 2477

December 28, 2000

Dear Ray,

At your suggestion, I have reviewed the work remaining to be performed with respect to completing an audit of Iviewit as of December 31, 1999. Based on the open items discussed in my letter of October 5, 2000, as well as various financial reporting matters and job administration matters, including drafting of financial statements, I anticipate that additional billings of \$6,000 would be required to complete our audit and issue financial statements. In addition, we would need to receive the balance of outstanding fees (\$12,000) as well as a progress billing toward the \$6,000 estimated balance (\$3,000) prior to commencing any work. Once you have had the opportunity to review this option, please let me know if you would like us to proceed with the work.

Very truly yours,

ARTHUR ANDERSEN LLP

By 
Denise D. Veitch

OBP:iv1011/audit



"I view it!"

www.iviewit.com

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One Boca Place - Suite 337W
Boca Raton, FL 33431
Voice: 561.999.8899
Fax: 561.999.8810
Toll: 877.484.8444

January 16, 2001

Ms. Denise Veitch
Partner
Arthur Andersen LLP
One Biscayne Tower – Suite 1470
Miami, Florida 33131-1801

Dear Denise:

Thank you for your letter of December 28, 2000, following our conversation earlier in December.

Albeit it was I who attempted to revive the relationship when I called you early in December following yours of November 27, 2000, we find your request for an additional \$18,000 to complete the audit, which I believe to be 98% complete, too difficult to accommodate. I appreciate your effort especially after you had determined to terminate the relationship.

I would appreciate your forwarding to my attention, as promptly as possible, the 4 volumes of background and financial information on iviewit that Erika Lewin had prepared and provided to Arthur Andersen, together with all other material and schedules similarly provided. When last I heard, they were under the control of Brian Fox. Additionally, when we spoke, my impression was that there would be no difficulty in a successor audit firm having access to your work papers; I would appreciate your confirming that while indicating, as well, who would be the point of contact.

I appreciate your efforts in this matter. As I mentioned when we spoke, we have both been in the area for several (in my case, many) years, and as I never believe in burning bridges, hopefully our paths will cross more successfully in the future.

Yours sincerely,

Raymond T. Hersh
Vice President-Finance

Cc Brian Utley, President