



## IVIEWIT HOLDINGS, INC.

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

### By Certified Mail

April 30, 2004

Elizabeth Boltz, CPA  
Technical Manager, Professional Ethics Division  
American Institute of Certified Public Accountants  
Harborside Financial Center, 201 Plaza Three  
Jersey City, N.J. 07311-3881

**Re: TNS 2004-038 Iviewit Holdings, Inc.**

Dear Ms. Boltz:

Thank you for your inquiry of March 16, 2004, and on behalf of Iviewit Holdings, Inc. ("Company"), I respond as follows:

**1. What was your understanding as to the services to be performed by Mr. Gerald Lewin, Ms. Erika Lewin and/or the firm of Goldstein Lewin & Co. ("Lewin") for Iviewit Holdings, Inc.**

Eliot I. Bernstein and Simon L. Bernstein, engaged Lewin for the purposes of reviewing inventions created by Eliot I. Bernstein, Zachirel Shirajee, and Jude Rosario in early 1998, locating patent counsel to opine on the novelty and patentability of those inventions, and once the technologies were evaluated by patent counsel Kenneth Rubenstein, Lewin participated in corporate formation matters, business plan creation, technology disclosures, securing potential licensees, securing sources of funding, and providing a full service accounting function for the Company, where full services would include but not be limited to:

- a. Preparation of monthly balance sheet, profit and loss, and statement of cash flows; and



Elizabeth Boltz, CPA  
April 30, 2004  
Page 2

- b. Preparation of quarterly balance sheet, profit and loss, and statement of cash flows; and
- c. Preparation of year end balance sheet, profit and loss, and statement of cash flows; and
- d. Preparation of periodic operating budgets; and
- e. Coordination with a national CPA firm for an audit of the Company's financial statements as required by the venture financing documents entered into by the Company; and
- f. Preparation of tax returns; and
- g. Factually, acting as the "in-house" accounting staff for a development stage organization such as the Company.

Moreover, the Company, funded by more than Six Million Dollars (\$6,000,000) of investment capital by prominent entertainment investors and individuals alike, is a designer and developer of "backbone" video and imaging technology used in a wide spectrum of devices and applications with potential revenues streams, according to independent industry experts, running into the billion of dollars on an annual basis; most recently, examples of the Company's imaging overlay techniques were displayed by NASA in the images transmitted by the Mars Rover.

**2. With regard to the records that Mr. and Ms. Lewin failed to provide your company: (a) What types of documents did the company request; (b) to date, has the company received the documents; (c) You allege that Mr. and Ms. Lewin destroyed company documents. Are these the same documents that the company requested and have not received? If no, please explain the type of documents destroyed.**

In a June 5, 2003 electronic mail message to Lewin, the Company, parenthetically, describes its document request as follows:

1. Any and all documents, including but not limited to emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due-diligence for opinions to accounting firms Arthur Anderson and Ernst & Young, due-diligence materials for investors including but not limited to Crossbow Ventures and Huizenga Holdings, and bank reconciliations in your firm's possession; and
2. Your firm's billing records that cover the entire period that you represented the Company (no response to this request along with the above files you will transmit in 1, we will take as an acknowledgement that you have submitted the entire billing record).

Moreover, to date, the Company has yet to receive complete emails, faxes, business plans, accounting records, tax returns, check registers, receipts, due diligence materials



Elizabeth Boltz, CPA  
April 30, 2004  
Page 3

for outside auditors, due diligence materials for outside investors, bank reconciliations, billing records, correspondence to and from Raymond A. Joao, a former Company patent counsel, and notes on Lewin et. al.'s my first meeting with Christopher C. Wheeler, a Partner of Proskauer Rose LLP in Boca Raton, Fla., among other things

Furthermore, where the Company finds its document request not met, the Company assumes those documents to be missing and destroyed, and those missing and therefore destroyed documents are part and parcel of the Company's document request described above. Further, Lewin refused the document request for emails stating the task is too cumbersome, even in light of all circumstances surrounding the Company, and although the perpetrators consisted of many of his referrals or his referral's referrals; Lewin et.al.'s clients now include but are not limited to Visual Data, Hollywood.com, SportsLine.com, and entities of Huizenga Holdings

**3. On page 2 of your letter, you stated that both in (I) and (III) that Mr. and Ms. Lewin failed to properly compile the company's financial statement(s). (a) What financial statements were Mr. and Ms. Lewin engaged to compile? (b) Are you alleging that Mr. and Ms. Lewin were aware of "revenue recognized by a disingenuous scheme" and the "misappropriation" of funds and did not properly reflect these transactions on the financial statement(s). Please explain.**

As stated in our answer to your question 1 above, Lewin was engaged to compile all those financial statements in subparagraph a. to f. of the answer to your question 1.

Moreover, in an April 23, 2002 electronic mail message from former Company accountant, William R. Kasser, to Eliot I. Bernstein, paraphrasing, Kasser states that:

As you can see, without the Doyle number the Gross Profit for the year would have been well under \$100,000. They (former President & COO, Brian G. Utley and former Chief Financial Officer, Raymond T. Hersh) fattened the number and palmed it off on Lewin. These financial statements were submitted to Crossbow (lead investor of the Company). They may have also been given to Wachovia (a registered bank holding company in Charolotte, N.C.) and others.

Furthermore, despite where Kasser seemingly redirects the scheme and attributes to Utley and Hersh, the Company alleges that Lewin was aware of this disingenuous scheme and failed to expose the fraud to further the misappropriation of the Company's "backbone" intellectual property as his referrals were the individuals who have perpetrated the fraud; the Company can only speculate on how Lewin profits, but the Company will not speculate in this complaint.



Elizabeth Boltz, CPA  
April 30, 2004  
Page 4

Additionally, in Spring 2001, the Company was negotiating a financing arrangement with Tiedemann/Prolow LLC of New York with an estimated debt infusion of up to One Million Five Hundred Thousand Dollars (\$1,500,000), all without Board authorization. Moreover, the ultimate loan purportedly amounts to Three Hundred and Forty Five Thousand Dollars (\$345,000) well off from the targeted amount. Furthermore, and not to emphasize the missed funding target, but directly thereafter, a former Company video engineer, Anthony Frenden, reports, paraphrasing, that:

Reale (former Vice President of Operations) 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. Upon my inquiry of the where the cash came from, Reale said it was from Bruce Prolow (of the Tiedemann/Prolow LLC investor).

As a result, since Lewin has not been forthcoming with the document request to ascertain whether or not these funds were additional financing over and above the purported \$345,000 loan, the Company alleges that Lewin were participants in this alleged misappropriation of Company funds. In deposition testimony for a billing dispute case with former general counsel of the Company, Lewin claims he has knowledge of patents misappropriated, wrongly assigned patents, and wrongful inventors named, all the while patents are steered into a company held by his referrals, and, again, the Company can only speculate on how Lewin et al. profits, but the Company will not speculate in this complaint.

**4. Explain the type of information that Mr. and Ms. Lewin did not provide to Arthur Andersen LLP.**

Please see the correspondences attached herein as Exhibit A, and the Company particularly points to Arthur Andersen LLP's specific request for evidence of an ownership position that Iviewit Holdings, Inc. (the investor company) holds in Iviewit Technologies, Inc. (where upon recent information from the United States Patent and Trademark Office, Iviewit Technologies, Inc. is the assignee of many of the Company's critical patent applications, the verified shareholders of which are Proskauer Rose LLP and New Media Holdings), and Lewin fails to respond to their request.

Furthermore, the Company engaged Arthur Andersen to satisfy audit clauses in the Company's financing documents as a result of the Crossbow Ventures, Inc. investment evidenced by the letter attach herein as Exhibit B; as a result, the Company technically defaults on its securities perhaps causing catastrophic loss to shareholders.

**5. You stated that Mr. Lewin's testimony in the Palm Beach County court was "perjured and misleading." If available, please provide a copy of this deposition.**



Elizabeth Boltz, CPA  
April 30, 2004  
Page 5

The Company attaches herein as Exhibit C a copy of Lewin's deposition, where the Company additionally attaches a list of questions to former board directors, pertaining to, among other things, the materially false information given by Lewin under oath.

**6. On page 4 of your letter, you stated that Erika Lewin was "inserted as an employee of the company." Please provide additional information regarding this allegation.**

The Company submits an electronic mail message of Mr. Lewin of June 6, 2003, paraphrasing, pertaining to the status of Erika Lewin at the Company.

Also, please be aware that Erika was a full time employee of Iviewit and at that time was not an employee of Goldstein Lewin & Co.

Moreover, the Company alleges that this insertion of Ms. Lewin as Controller of the Company was a means for her to act as an informant to monitor the status of the alleged wrongdoings to the Company by Lewin and others that includes but is not limited to: (i) the knowing and willful burying of the critical elements of the Company's invention in patent applications begun by Joao under the direction of Kenneth Rubenstein, a Partner of Proskauer Rose LLP and the patent evaluator for those competitive technology pools known as MPEG 2 and MPEG 4 (see [www.mpegla.com](http://www.mpegla.com) for more information); (ii) the continuation of this pattern of fraud and deception by Lewin by turning a blind eye to the formation of a multitude of Iviewit entities formed by Wheeler of Proskauer so as to create a "shell game" that transfers the assignment of critical patent applications to the company of which Proskauer holds its ownership position without any evidence of the ownership position of Iviewit Holdings, Inc. (the investor company) as a means to resurrect the Company's critical patent applications at some future time; (iii) the continuation of this pattern of fraud and deception by Lewin and others during the tenure of William J. Dick of Foley & Lardner LLP as patent counsel; (iv) the continuation of this pattern of fraud and deception by Lewin and others during the tenure of Blakely Sokoloff Taylor & Zafman LLP as patent counsel; and (v) the continuation of this pattern of fraud and deception by Lewin and others in the financings of the Company's lead investor Crossbow Ventures, Inc. and Tiedemann Prolow LLC.

Additionally, it is important to note that Lewin was a member of the Company's Board of Directors at all times relevant herein.

Lastly, and as stated in the Company's letter of November 9, 2003, for all the above reasons, the Company urges you take a closer look at the professional misconduct of Gerald Lewin and Erika Lewin of Goldstein Lewin & Co., Boca Raton, Fla., as the Company specifically believes AICPA should subject Mr. Lewin and Ms. Lewin to



Elizabeth Boltz, CPA  
April 30, 2004  
Page 6

ensorship according to what measures the Professional Ethics Division deems appropriate.

Very truly yours,

**IVIEWIT HOLDINGS, INC.**

By:  **P. Stephen Lamont**  
Signature Valid  
Chief Executive Officer (Acting)

Digitally signed by P. Stephen Lamont  
DN: cn=P. Stephen Lamont,  
o=iViewit Holdings, Inc.,  
ou=Corporate, c=US  
Date: 2004.04.30 10:53:41 -0400

By: \_\_\_\_\_  
Founder & President (Acting)



**EXHIBIT "A"**

**[INSERT AA CORRESPONDENCES]**



**EXHIBIT "B"**

**[INSERT CROSSBOW AUDIT LETTER]**





**EXHIBIT "C"**

**[INSERT LEWIN DEPOSITION AND QUESTIONS]**