

Report Submission Date

1/10/2010

Reported Company/Branch Information

Name	Ernst & Young - United States
Location	Ernst & Young 5 Times Square
City/State/Zip	New York, NY, 10036-6530, United States

Violation Information**Issue Type**

Other Illegal or Unethical Activities

How may Ernst & Young use your identity and contact information?

My identity and contact information can be made available only to Ernst & Young personnel who are responsible for investigating ethics matters and who have pledged to keep such matters confidential.

What is your relationship to Ernst & Young?

Other

What do you estimate the monetary value of this situation to be - if applicable?

USD (\$) >\$500,000

Identify the person(s) involved in the situation about which you are concerned.

James Turley - CEO
Randy Justice - Tax Partner
Steve Howe - Tax Partner

Is Ernst & Young management aware of this issue?

Yes

What is the situation you want to report?

Fraud

Where did this situation occur?

Boca Raton FL, New York, etc.

Provide specific information regarding when this situation occurred.

1999-Present

How did you become aware of this situation?

It happened to me

Do you know of any other person(s) who are aware of this situation?

Federal, State and International Authorities

Details

From: Eliot I. Bernstein [mailto:iviewit@iviewit.tv]
Sent: Sunday, January 10, 2010 8:00 AM
To: James Turley, Chairman and Chief Executive Officer @ Ernst & Young Global Limited (james.turley@ey.com)
Cc: Tim Armstrong ~ Chairman and Chief Executive Officer @ AOL Inc. (tim.armstrong@corp.aol.com); Artie Minson ~ Chief Financial Officer @ AOL Inc. (arthur.minson@corp.aol.com); Jerry McKinley @ AOL Inc. (mackinleyj@aol.com); Ira Parker ~ General Counsel and Executive Vice President, Corporate Development @ AOL Inc (ira.parker@corp.aol.com); Christopher Day ~ Assistant General Counsel - Patent Litigation, Prosecution, and Licensing @ AOL Inc. (Christopher.Day@corp.aol.com); Caroline Prochotska Rogers, Esquire (caroline@cprogers.com); Michele M. Mulrooney Esq. - Jackoway Tyerman Wertheimer Austen Mandelbaum & Morris (MMulrooney@JTWAMM.com); Marc R. Garber, Esquire @ Flaster Greenberg P.C.; Andrew Dietz @ Rock-It Cargo USA, Inc. (andyd@rockitcargo.com); 'Barry Becker'; Guy T. lantoni (giantoni007@gmail.com); 'Guy lantoni'; 'wpgame@yahoo.com'; 'cpsvm@yahoo.com'; Iviewit Breaking News - Read All About It; Kevin R. Hall Esq. (krhall007@aol.com); Kevin R. Hall
Subject: MR. TURLEY ~ URGENT TIME SENSITIVE MATTER RE MAJOR LIABILITIES OF YOUR CLIENTS AOL INC., WARNER BROS. AND TIME WARNER

Dear Mr. Turley ~ Please note the following massive liabilities to AOL Inc., Time Warner and Warner Bros. and report such liabilities to all regulators, financial institutions, shareholders of the companies your firm represents that are involved in these matters and any other parties which liabilities may extend to as a result of the information attached herein. As there may be serious violations of FASB No. and state and federal law as the attached documents show which may trigger Rescissory Shareholder Rights for FRAUD, these matters require instant compliance. Failure to acknowledge these liabilities may result in your companies Ernst & Young LLP & Ernst & Young Global Limited (EYG) being included in ongoing federal and state investigations, new SEC complaints against your clients and inclusion in ongoing and future litigation for fraud and more. As you may be aware by now, as I have sent you other correspondences regarding these matters in regard to other clients you represent that have similar liabilities that must be reported, your firm may be conflicted with the Iviewit companies as having been former auditors for my companies, after Arthur Andersen had discovered probable fraud against the companies by the law firm Proskauer Rose LLP, who is also a defendant in a 12-Count, 12 Trillion Dollar Federal Lawsuit, legally marked related by Federal Judge Shira A. Scheindlin to a Whistleblower Lawsuit of Christine C. Anderson of the New York Supreme Court Appellate Division First Department.

This message has been sent and verified received by Senior Management named on the below correspondences at AOL Inc., including Mr. Armstrong.

Thank you ~ Eliot Bernstein

From: Eliot I. Bernstein [mailto:iviewit@iviewit.tv]
Sent: Thursday, January 07, 2010 4:26 PM
To: Tim Armstrong ~ Chairman and Chief Executive Officer @ AOL Inc. (tim.armstrong@corp.aol.com); Artie Minson ~ Chief Financial Officer @ AOL Inc. (arthur.minson@corp.aol.com); Jerry McKinley @ AOL Inc. (mackinleyj@aol.com); Ira Parker ~ General Counsel and Executive Vice President, Corporate Development @ AOL Inc (ira.parker@corp.aol.com); Christopher Day ~ Assistant General Counsel - Patent Litigation, Prosecution, and Licensing @ AOL Inc (christopherday@corp.aol.com)
Cc: Caroline Prochotska Rogers, Esquire (caroline@cprogers.com); Michele M. Mulrooney Esq. - Jackoway Tyerman Wertheimer Austen Mandelbaum & Morris (MMulrooney@JTWAMM.com); Marc R. Garber, Esquire @ Flaster Greenberg P.C.; Andrew Dietz @ Rock-It Cargo USA, Inc. (andyd@rockitcargo.com); 'Barry Becker'; Guy T. Iantoni (giantoni007@gmail.com); 'Guy Iantoni'; 'wpgame@yahoo.com'; 'cpsvm@yahoo.com'; Iviewit Breaking News - Read All About It; Kevin R. Hall Esq. (krhall007@aol.com); Kevin R. Hall
Subject: URGENT TIME SENSITIVE MATTER RE - Notes on Conversation with AOL Inc. Assistant General Counsel Chris Day and Updated Draft SEC letter Jan. 7, 2010

I-VIEW-IT TECHNOLOGIES, INC.

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Copy of mail of Kevin R. Hall, Esq. to AOL Senior Execs re Shareholder Liabilities Please see attached draft SEC letter in MS Word Format.

From: krhall007@aol.com [mailto:krhall007@aol.com]
Sent: Thursday, January 07, 2010 4:05 PM
To: iviewit@iviewit.tv; iviewit@gmail.com; tim.armstrong@corp.aol.com; mmulrooney@jtwamm.com; caroline@cprogers.com; marc.garber@flastergreenberg.com; ira.parker@corp.aol.com; guy@nipllc.com; giantoni007@gmail.com; andyd@rockitcargo.com; barryb@rockitcargo.com; christopher.day@corp.aol.com; cpsvm@yahoo.com; wpgame@yahoo.com; mackinleyj@aol.com; art.minson@corp.aol.com; krhall007@aol.com
Subject: Notes on Conversation with AOL Inc. Assistant General Counsel Chris Day and Updated Draft Jan. 7, 2010

Thursday, January 7, 2010

Eliot I. Bernstein
Founder and Inventor, Iviewit Technologies
Boca Raton, Florida

Re: Notes of January 6, 2010 Telephone Conversation with Assistant General Counsel Christopher Day at AOL, Inc.

Eliot:

I am enclosing a Summation of the conversation that we both had yesterday with Christopher Day who apparently is the current Assistant General Counsel at AOL Inc for purposes of your Recordkeeping and for additions to your Draft Formal SEC Complaint. Since Mr. Day's conduct seemed so bizarre, I question whether AOL CEO Tim Armstrong is being fully briefed on these urgent business and legal matters and have therefore taken the liberty to copy CEO Armstrong, General Counsel at AOL Ira Parker, CFO Arthur Minson, and Jerry McKinley on this communication as Mr. McKinley claimed to be a Senior Liaison in the Executive Escalation Unit at AOL Inc. Mr. Day indicated his Direct

Phone Line for this conversation was 703-265-8845. Note, however, that I am uncertain if the correct email address is available for CFO Minson and since I have copied Mr. Day himself on this communication it is my hope that he will ensure the appropriate Officers and Management Team members receive this email communication and as you know I repeatedly attempted to bring Mr. Day back to the concept of taking that first step together Walking Down the Yellow Brick Road in positive business matters moving forward. As you know, both you and I repeatedly indicated legitimate business reasons why forming partnership / business deal going forward could be advantageous so perhaps CEO Armstrong will be officially apprised now and take action?

To establish context for yesterday's call, the call originated after Mr. Day had called you back upon my prior Voicemail to AOL CEO Armstrong after we previously spoke with Jerry McKinley of AOL in these matters on Dec. 29, 2009. At the time of the call with Mr. McKinley on Dec. 29, 2009, he indicated he was returning the call on behalf of CEO Armstrong and that he would ensure the proper parties received all of the TIME SENSITIVE Business Documentation you had provided to Wayne Smith at Warner Bros. Entertainment Inc, General Counsel Rogovin at WB Entertainment, Inc., and copied to the Executive Officers and Management at AOL, Inc, Time Warner Inc., Warner Bros. Entertainment Inc., and same at SONY. After the original polite discussion with Jerry McKinley seeking to move this business matter forward in an intelligent and responsible manner, I am aware of no further communications at this time from Mr. McKinley beyond the "Received" Email message he sent after you provided further Time Sensitive business Documentation to AOL Inc which included ALL of the recent Documents and communications with Wayne Smith, VP and Sr. Litigation Counsel and Chief Patent Counsel at Warner Bros. Entertainment, Inc.

Thus, Points of Interest and Summation of the Call yesterday with AOL Assistant General Counsel Christopher Day:

1. Mr. Day indicated that AOL may have trouble raising the Cash Demand made in this matter and spoke of layoffs at AOL yet amazingly Failed to Indicate that he would communicate to CEO Armstrong and General Counsel Ira Parker your Modified Offer to Accept STOCK in AOL in lieu of the \$25 Million Cash demand initial Deposit on the Agreement to Agree. When I was officially in the NY game, attorneys had Legal and Ethical Obligation to Communicate ALL offers to Settle to the "Client" and would think Mr. Day had obligations to Communicate this Modified Offer both to Executive Officers and Management which also raises questions about acting in the Best Interest of the Shareholders of the Company; Not sure what to say here but like the possible actions of Mr. Wayne Smith that Mr. Day is also possibly "concealing" these matters from the CEO and other proper Team members, perhaps you wait a day to see if someone Responsibly returns your call and responds herein;

2. Mr. Day refused to explain "who" at AOL had requested or directed that he return the Voicemail made to CEO Armstrong and refused to say "how" he was directed or requested to make this call and whether he had received a) voicemails in the matter; b) emails in the matter; c) called in to someone's office and handed a "File" etc;

3. Mr. Day refused to articulate and Specify what documents he had reviewed before making the call despite being provided multiple opportunities in a polite manner to take his time, get a pen, make a list, etc or even have us call back in short time;

*** 4. *** MOST AMAZING: Mr. Day refused to say that he would contact AOL CO FOUNDER Ted Leonsis despite his knowledge in these matters; refused to say he would contact AOL CO FOUNDER STEVE CASE despite being Informed that Mr. Case had been Copied on Emails by DAVID COLTER on the Though Journal and that DAVID COLTER Email Communications acknowledging the INFRINGEMENT of Iviewit Techniques and SIGNED NDAs had been Specifically Attached to the Wayne Smith Time Sensitive demands that were followed up to Jerry McKinley at AOL; refused to say that he would contact HEIDI KRAUEL of the AOLTW Investment Committee who was Emailed by DAVID COLTER during the time of the Original Private Placement Offering and Due Diligence process with AOLTW, David Colter working INSIDE Warner Bros. Entertainment Inc at the time of which AOLTW was Parent Corporation; refused to say he would Take ANY of these matters to General Counsel Ira Parker despite very possible LIFE of the Company ON the Line and Catastrophic Impacts to Shareholders; this refusal continued despite being advised of the Irell Manella Law Firm BILLING Invoices for SIGNED Licensing and Encoding Agreement with Iviewit etc;

NOTE: CRITICAL WITNESS DAVID COLTER who was INSIDE WB during ALL relevant times is EASILY Searchable thru Internet at Facebook where it notes he went on to work for ADVANCED MICRO DEVICES (AMD) seeking to put Billion dollar Computer Chip Fab Plant in Upstate New York;

This is general summary presently and may be supplemented upon later review. However you may confidently ADD these matters to your DRAFT OFFICIAL SEC Complaint attached hereto should a responsible call from AOL not be forthcoming or you choose so.

Please contact me if any questions or concerns.

Respectfully,

Kevin R. Hall
38 Kinder Drive
Kinderhook, NY 12106

Business Consultant to Eliot I. Bernstein
krhall007@aol.com

Attachment (Draft SEC Complaint)

cc: AOL Inc CEO Tim Armstrong
AOL General Counsel Ira Parker
AOL CFO Minson
Jerry McKinley, Sr. Liaison of Executive Escalation Unit, AOL Inc.
Christopher Day, Assistant General Counsel, AOL Inc.

Caroline Rogers, Esq.
Michele Mulrooney, Esq. at JTWAMM
Marc Garber, Esq. at Flaster Greenberg
Guy Iantoni
Pat Hanley
William P. Gamello fyi
file

Intel Complaint and Letter to Turley

Dear Mr. Turley ~ As Intels accountancy firm, please be advised of the SEC Complaint filed against Intel regarding a One Trillion Dollar lawsuit they are a named Defendant in herein attached for your review. Thank you, Eliot Bernstein.

From: Eliot I. Bernstein [mailto:iviewit@iviewit.tv] On Behalf Of Eliot I. Bernstein

Sent: Wednesday, March 25, 2009 4:08 PM

To: Mary L. Schapiro, Chairman @ U.S. Securities and Exchange Commission (enforcement@sec.gov); Mary L. Schapiro, Chairman @ U.S. Securities and Exchange Commission (CHAIRMANOFFICE@sec.gov)

Cc: The Honorable Glenn Fine ~ Inspector General @ United States Department of Justice (glenn.a.fine@usdoj.gov);

The Honorable Glenn Fine - Inspector General Department of Justice, Lonnie Davis Miami Field Office; The

Honorable Eric H. Holder Jr., United States Attorney General @ US DOJ (inspector.general@usdoj.gov); The

Honorable John Conyers Jr. (D-MI 14th) - Chairman of the House Judiciary Committee

(john.conyers@mail.house.gov); The Honorable Eric H. Holder Jr., United States Attorney General @ US DOJ

(AskDOJ@usdoj.gov); The Honorable John Conyers Jr. (D-MI 14th) - Chairman of the House Judiciary Committee

(john.conyers@mail.house.gov); The Honorable United States Senator Dianne Feinstein; The Honorable Harry I.

Moatz, Director, Office of Enrollment & Discipline ~ United States Patent & Trademark Office; 'The Honorable Nancy

Pelosi (sf.nancy@mail.house.gov); 'The Honorable United States Senator Barbara Boxer'; Jim Molinari, State Director

@ Senator Dianne Feinstein (Jim_Molinari@feinstein.senate.gov); Jennifer Duck, Chief Counsel ~ Senator Dianne

Feinstein (jennifer_duck@judiciary-dem.senate.gov); John J. Doll, Acting Under Secretary of Commerce for

Intellectual Property and Acting Director of the United States Patent and Trademark Office - Deputy Under Secretary

of Commerce for Intellectual Property and Deputy Director of the United States Patent ; 'Caroline Prochotska Rogers,

Esquire'; 'Michele M. Mulrooney Esq. - Jackoway Tyerman Wertheimer Austen Mandelbaum & Morris'; 'Marc R.

Garber Esq. @ Flaster Greenberg P.C.'; 'krhall007@aol.com'; Paul S. Otellini, President and Chief Executive Officer

@ Intel Corporation (paul.otellini@intel.com); D. Bruce Sewell, Senior Vice President - General Counsel @ Intel

Corporation (bruce.sewell@intel.com); Steven R. Rodgers, Vice President and Associate General Counsel Legal and

Corporate Affairs, Director Litigation @ Intel Corporation (steve.r.rodgers@intel.com); Elena Ramirez, General

Counsel @ SGI (ramirez@sgi.com); James B. Comey, General Counsel @ Lockheed Martin Corporation

(james.b.comey@lmco.com)

Subject: Iviewit SEC COMPLAINT RE INTEL TRILLION DOLLAR POTENTIAL FRAUD ON SHAREHOLDERS

I-VIEW-IT TECHNOLOGIES, INC.

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Dear Mary L. Shapiro, Chairman @ US Securities & Exchange Commission & The Enforcement Division for the US Securities & Exchange Commission,

Attached is a formal complaint and TIP in Adobe PDF format (35 Pages) regarding the Intel Corporation and possible accounting fraud committed upon the Shareholders of Intel. As the Complaint involves certain allegations against Intel and other Defendants in a Federal RICO Lawsuit pending in the US Court of Appeals 2nd. Circ. that according to Judge Shira Scheindlin involves MURDER, ATTEMPTED MURDER & PATENT THEFT, this complaint demands immediate attention of the SEC. In order to further protect the Shareholders of Intel from CATASTROPHIC disaster from the liabilities that appear hidden at this time we urge you to contact all those mentioned in the complaint from various other Federal, State & International investigatory agencies. Also, to those employees of the Federal Bureau of Investigation copied on this message, please also copy the White Collar Crime Unit. Please feel free to contact me with any additional information you may need. Please send a reply to confirm your receipt of this message.

Thank you in advance for your time, effort and consideration of these matters,

Eliot I. Bernstein

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Follow-Up Notes

There are no additional notes for this report.

Follow-Up Questions/Comments

There are no questions asked or comments from the organization.

Chat Transcripts

There are no chat transcripts for this incident.

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