



I-VIEW-IT HOLDINGS, INC.
I-VIEW-IT TECHNOLOGIES, INC.

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DRAFT

Monday, January 25, 2010

SEC Chairperson Mary Shapiro
SEC Office of Chief Accountant
SEC Office of International Affairs
SEC Office of International Enforcement Assistance
SEC Division of Enforcement
SEC Office of Internet Enforcement
SEC Division of Corporate Finance
SEC Division of Corporate Finance Chief Accountant's Office (CF-OCA)
Federal Bureau of Investigation – White Collar Crime Unit

Filed with Official SEC Complaint Intake Email Address: enforcement@sec.gov & CHAIRMANOFFICE@sec.gov

SEC Complaint Center
100 F Street NE
Washington, D.C. 20549-0213
Complaint by Telefax: +1 (703) 813-6965
Complaint by Email:

Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

Warner Bros. Entertainment, Inc.
Chairman and CEO: Barry M. Meyer; President and COO: Alan F. Horn; EVP and CFO: Edward A. Romano; Vice President and Chief Patent Counsel: Wayne M. Smith

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AOL, Inc.

Chairman and CEO: Tim Armstrong; General Counsel and Executive Vice President, Corporate Development: Ira Parker; Assistant General Counsel - Patent Litigation, Prosecution, and Licensing: Christopher Day; Executive Escalation Team: Jerry McKinley

Time Warner, Inc.

Chairman and Chief Executive Officer: Jeffrey L. Bewkes; Executive Vice President and General Counsel of Time Warner Inc.: Paul T. Cappuccio

* For a more complete list of complained of parties from these companies see Exhibit 1.

TO: SEC Chairperson Mary Shapiro,
SEC Office of Chief Accountant,
Head of SEC Office's of International Affairs,
SEC International Enforcement Assistance,
SEC Division of Enforcement,
SEC Office of Internet Enforcement,
SEC Division of Corporate Finance,
SEC Division of Corporate Finance Office of Chief Accountant,
Federal Bureau of Investigation White Collar Crime Division and Any and All
Compliance Division Heads and Related Offices

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INTRODUCTION

I, Eliot Bernstein, of 2753 NW 34th Street, Boca Raton, Florida 33434 as the Original Owner and Inventor of key "backbone technologies" for digital video and imaging, am filing this **FORMAL COMPLAINT** against Warner Bros. Entertainment, Inc., with corporate offices located at 4000 Warner Blvd, Burbank, Ca 91522. The complaint is also against AOL, Inc. and Time Warner, Inc., the three companies collectively herein (Warner Bros et al.). Please note that these companies previously were under the same corporate structure during most, if not all, of the critically relevant times to this complaint. This timeframe includes both the original merger of Warner Bros. et al. to the recent breakup of Warner Bros. et al. and the allegations levied herein may have directly, and illegally, influenced those transactions to the detriment of Shareholders. Future detrimental effects on Shareholders, if failure to investigate these matters is not instant, may result causing massive losses to Shareholders of these highly traded New York Stock Exchange companies. The losses could be thousands of times greater than the Ponzi's of Stanford, Madoff and Dreier combined.

For your convenience, I have attached the following link to the Press Statement issued about the Merger of Warner Bros. et al. back in 2000¹. In addition, I make a special note concerning the urgency and Time Sensitive nature of these matters predicated upon various factors, including but not limited to, the recent corporate split of AOL Inc. and Time Warner, Inc., which itself should be fully and completely investigated by the SEC as part of this complaint with direct correlation to the matters herein, for all of the reasons set forth herein. The Investigation should, include but not be limited to, all original stock and securities related transactions in the original Warner Bros. et al. merge and all transactions forward. All of these transactions dating back to

¹ <http://en.wikipedia.org/wiki/Aol>

And

<http://www.timewarner.com/corp/newsroom/pr/0,20812,667602,00.html>

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1998 may have been influenced by the alleged fraud and involvement in criminal activity described herein.

Leading Industry Experts working inside Warner Bros. et al.² and related companies, tested, used, viewed, approved, validated, Contracted and Licensed³ the technologies under multiple Non Disclosures and other Licensing Agreements. Attached hereto are various Internal communications within Warner Bros. et al. documenting the relationship and admitted uses, including an ADMISSION by technologists within the organization, that my Technologies were being infringed upon AFTER NDA's had been executed. This resulted in signed and executed Licensing Agreements at that time as illustrated and exhibited herein.

TIME SENSITIVE URGENCY TO THIS COMPLAINT; POTENTIAL CATASTROPHIC EFFECTS TO THE SHAREHOLDERS OF WARNER BROS. ET AL.; FRAUD COULD TRIGGER RESCISSORY SHAREHOLDER RIGHTS

To further establish the urgency and Time Sensitive nature of this formal complaint, please note that these matters herein will likely trigger Rescissory Rights of Shareholders at all of the respective and related companies of Warner Bros. et al., which may have Catastrophic impact on both the companies and its shareholders. Therefore, these matters instantly must be investigated and instantly brought to the attention of the Warner Bros. et al. Shareholders, Auditors, Financial Institutions and all other parties with potential liabilities resulting from the allegations herein. The SEC must begin immediate investigation of the Securities Frauds described herein and prevent ongoing fraud from further harming shareholders of Warner Bros. et al. stock.

Further, I point out to the SEC what looks like a recent pattern of Shareholder fraud and deceit, beginning on or about March 2009, by key management personnel, which may have been in order to commit further fraud upon the Warner Bros. et al. Shareholders. That these recent corporate restructurings may have been to abscond with

² See attached Exhibit 1 – List of Warner Bros. et al. contacts

³ February 15, 2001 ~ Signed Licensing Contract -

<http://www.iviewit.tv/CompanyDocs/20010822%20-%20SIGNED%20Warner%20Bros%20Agreement%20AOL.pdf>

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corporate assets through recent complex breakups, immediately after being contacted in March 2009 by myself and Kevin Hall, Esq. regarding the Massive unreported liabilities to their Shareholders. Liabilities resulting from both their involvement in a 12 Count 12 Trillion Dollar Federal RICO Lawsuit, marked legally "RELATED" to a Whistleblower lawsuit by Federal Judge Shira A. Scheindlin and for their failure to report liabilities under FASB No.5.

This present formal Complaint for Investigation of Warner Bros. et al. on this day, **Monday, January 25, 2010** comes after repeated Good Faith attempts were made since March 2009 on our part to address the Business and Corporate Responsibility issues with Senior Executives/Officers and Board Members at the respective companies. I contacted Warner Bros. et al. in order to find possible solutions to avoid catastrophic events from occurring to their Shareholders, if possible. A timeline of events will help establish the correlations between the allegations of fraud described herein and the relation to corporate restructurings of Warner Bros. et al., and provide the SEC a basis, mired in factual evidence, to begin investigation of this complaint.

TIMELINE OF WARNER BROS ET AL. RELATIONSHIP WITH IVIEWIT

2000-2008 RELEVANT COMMUNICATIONS BETWEEN IVIEWIT AND WARNER BROS. ET AL.

* Note Warner Bros et al. relevant mergers, acquisitions and breakups are noted in *bold italics*.

- 1998-2001 Inventions in Imaging and Video Discovered and Intellectual Property Filings begin in 1998.
- 2000-2002 Warner Bros. et al. signs multiple Iviewit Non Disclosure Agreements.
 - Non Disclosure Agreements @ <http://iviewit.tv/CompanyDocs/Patents/Confidentialities/confidentialities%20total.pdf>
pages 1-5, 10, 61-62, 80, 108-109, 234

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- *January 10, 2000 ~ Time Warner and America Online announce their plans to merge in a deal originally worth about \$165bn. The two firm's combined stock market value at that point was \$350bn. AOL's shares soar on the stock market.*
 - <http://news.bbc.co.uk/2/hi/business/1113599.stm>
 - November 02, 2000 ~ Letter to GS regarding Warner Bros. Technological Call to Investors
 - <http://iviewit.tv/CompanyDocs/20001101%20Goldman%20Friedstein%20Letter%20from%20Buchsbbaum%20re%20AOLTW%20Colter%20meetings.pdf>
 - *January 11, 2001 ~ America Online and Time Warner Complete Merger to Create AOL Time Warner*
 - <http://www.timewarner.com/corp/newsroom/pr/0,20812,668364,00.html>
 - February 08, 2001 Letter from David Colter to Founder of AOL, Ted Leonsis, regarding the Iviewit technologies.
 - <http://iviewit.tv/CompanyDocs/20010208%20Colter%20to%20Leonsis%20Warner%20Bros%20AOL.pdf>
 - **February 15, 2001 - Signed Warner Bros. License and Service Agreement @**
 - <http://www.iviewit.tv/CompanyDocs/20010822%20-%20SIGNED%20Warner%20Bros%20Agreement%20AOL.pdf>
 - August 15, 2001 Irell & Manella LLP Bills for Services for Warner Bros et al. and Sony Licensing Agreements @
<http://www.iviewit.tv/CompanyDocs/Patents/Paul%20Allen/old%20patent/LEGAL/Irell%20&%20Manella/Bills/2001%2008%2029%20-%20Irell%20Bill.pdf>
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- It is imperative to note that after the Signed Licensing and Service Agreement and Iviewit's opening a California Office inside a Warner Bros. building, to take over encoding operations for their online content and more. Iviewit began billing according to the licensing agreement when suddenly, Wayne Smith begins seeking a review of Rubenstein's work, after apprising David Colter that he found problems while reviewing Rubenstein's work.
- Whereby Lamont, Smith and Rubenstein then worked to derail the licensing deal and then further attempt to deny the existence of this MATERIAL FACT henceforth and where the amount that would be owed in just service since that time would be an enormous amount over the almost 10 years of use.
- The emails forward from this point in the timeline begin to attempt to hide from the fact that licensing and deals were already in place and also hide these facts from Shareholders and Auditors. The fraud may again have catastrophic effect on these highly traded stocks, reaching back to this point and possibly further back.
- April 04, 2001 Letter from David Colter to William Raduchel on referral from Ted Leonsis regarding Iviewit technologies.
 - <http://iviewit.tv/CompanyDocs/20010404%20Colter%20to%20Raduchel%20Leonsis%20referral%20AOL%20Warner%20Bros.pdf>
- May 25, 2001 Letters to and from Douglas Chey, Senior Vice President of Technology for Sony Pictures Digital Entertainment and Divisional CIO, Motion Pictures and Television Productions of Sony Pictures Entertainment. Chey formerly with Warner Bros. was working with Iviewit at Sony together with Warner to do a Five Studio Movie Download Project, Movielink, where Iviewit was the backbone enabling technologies to make digital download possible as a commercial endeavor. Since that time, Warner Bros. and Sony have both done similar digital downloading projects, in violation of signed Agreements.

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- <http://iviewit.tv/CompanyDocs/20010525%20Sony%20Doug%20Chey%20Endorsement%20of%20Tech%20and%20Advisory%20Board%20Option%20letter.pdf>
- <http://iviewit.tv/CompanyDocs/20100120%20Douglas%20Chev%20Sony%20Bio.pdf>
- **The SEC should also begin FORMAL INVESTIGATION of Sony's involvement in these matters, similar calls for sound business discussions have gone wholly ignored by Sony's counsel and auditors and I will be filing a more formal complaint shortly but this should not delay investigation by the SEC, in order to preclude Massive Liabilities to Shareholders of Sony stock.**
- December 20, 2001 P. Stephen Lamont Letter to Kenneth Rubenstein regarding Warner Bros., Wayne Smith and Kenneth Rubenstein and the refusal of Rubenstein to RE-OPINE to Smith which led to the breakdown of relations between Iviewit and Warner Bros et al. Lamont later affirmed to Shareholders in a written communication that Microsoft had planted him in the Iviewit companies. Later Lamont changed that story to AOL had planted him through Founder Ted Leonsis' best friend Chuck Brunelas who recruited Lamont to Iviewit on behalf of Leonsis, for this Lamont was terminated at that time⁴.
 - December 20, 2001 and other Lamont Letters to Rubenstein @ <http://iviewit.tv/CompanyDocs/20020611%20System%20and%20Method%20for%20Fraud%20on%20USPTO.pdf>
Pages 455-462
 - November 09, 2001 Chuck Brunelas Employment Agreement <http://www.iviewit.tv/CompanyDocs/20011109%20Chuck%20Brunelas%20Agreement%20re%20Warner%20Bros%20AOLTW.pdf>

⁴ March 11, 2005 Lamont Termination Letter
<http://www.iviewit.tv/CompanyDocs/2005%2003%2011%20Lamont%20Employment%20Termination%20Letter%20SIGNED%20Lamont%20Copy.pdf>

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- Based on new information since that time, it is alleged that Rubenstein, Lamont, Leonsis and Smith operated together to sabotage Iviewit/Warner Bros. et al. relations and others, purposefully to breach the prior signed licensing agreements and avoid paying the royalties owed to the Iviewit companies, using the old “good guy / bad guy” routine.
- It should be noted that Hall and I recently reported Lamont to federal and state authorities for alleged collusion in the RICO activities claimed in my Federal Lawsuit, including ongoing criminal activities⁵. Further, Lamont continues to represent himself and Iviewit Shareholders as the Iviewit CEO when he is fully aware of his terminations from employment and that he has no authorization from the Board of Directors, Management or Shareholders to represent their security interests in Iviewit companies, this securities fraud should also be investigated by the SEC.
- Additional Evidence for SEC contained in June 18, 2009 Letter to New York Attorney General Chief of Staff, Steven M. Cohen regarding fraudulent activities of P. Stephen Lamont @ <http://iviewit.tv/CompanyDocs/United%20States%20District%20Court%20Southern%20District%20NY/20090618%20FINAL%200NYAG%20Steven%20Cohen%20Letter%20Re%20Lamont%20Signed.pdf>
- It should also be noted that P. Stephen Lamont’s resume submitted by Iviewit’s contracted Recruiter, Charles Brunelas, also introducer of Iviewit to AOL Founder Ted Leonsis his best friend, is materially different then what Mr. Lamont claims on the Homepage and Multiple Letters recently.
 - Original Resume Submitted to Iviewit on P. Stephen Lamont @ <http://www.iviewit.tv/CompanyDocs/Lamont%20Resume%20Given%20to%20Iviewit%20by%20Chuck%20Brunelas%20AOL%20Warner%20Bros.pdf>

⁵ It has also been learned since that time that P. Stephen Lamont may have had prior securities issues at his former employer, Digital Factory.

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- Claims the following:
 - Columbia University School of Law ~ J. D. in Commercial and Regulatory Law - May 1992
 - Columbia University Graduate School of Business ~ M.B.A. in Finance and Accounting - May 1981
 - State University of New York at Cortland ~ B.A. in Economics - June 1978
 - Iviewit Homepage Statement by P. Stephen Lamont Claims:
 - “By way of introduction, I am P. Stephen Lamont, former Acting CEO of Iviewit (counsel advised all Iviewit executives to resign their posts and work along side Iviewit rather than within Iviewit, as the former Board of Directors, Counsel and Accountants, disbanded without requisite notice to Shareholders in violation of law, thereby leaving massive liability and exposure) and a significant shareholder in Iviewit. **With more than a fifteen year track record as a multimedia technology and consumer electronics licensing executive and holder of a J.D. in Intellectual Property Law from Columbia University, an M.B.A in Finance, and a B.S. in Industrial Engineering”**
 - Whereby Lamont’s legal degree he claims are wholly claimed false in one or both of his background accounts and is certainly cause for further investigation of Mr. Lamont.
 - Further, you will note that Lamont refers to himself as former Acting CEO and claims counsel advised him to resign his post, and I advised Lamont to do same and did myself personally on counsels advice. Yet, even in recent court documents and other illegally signed documents, Lamont represents himself in my Federal Lawsuit as CEO of Iviewit, when no Board has ever put him in and he has no authority to represent shareholders which he is currently doing in Federal Court, while not having ever passed the bar to practice law on others behalf. Again, cause for further investigation of Lamont’s securities violations.
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- Finally, at the company Digital Factory Lamont lists as one of his employers, in his resume previously exhibited herein, one of the companies employees later disclosed that Lamont had been in stock trouble with the board, etc. that was not disclosed on his resume.
 - December 31, 2001 – Letter from Chuck Brunelas to Greg Thagard regarding Thagard’s acceptance of an Iviewit Advisory Board Position
 - <http://iviewit.tv/CompanyDocs/20011231%20Brunelas%20to%20Thagard%20Regarding%20Joining%20Iviewit%20Advisory%20Board.pdf>
 - January 07, 2002 P. Stephen Lamont Meeting with Kenneth Rubenstein regarding Warner Bros et al. The exhibited document, while in draft form, was nonetheless presented to Rubenstein as a draft at his deposition, where he read it and then dodged questions regarding why his name was referenced in relation to opinions to Warner Bros. et al. The letter wholly contradicted his prior denial of knowing Iviewit or Eliot Bernstein, contradicting his sworn deposition statements and sworn letters to Judge Jorge Labarga regarding the matters, constituting multiple instances of perjury and more.
 - [http://iviewit.tv/CompanyDocs/2003%2006%2003%20Iviewit%20Rebuttal%20to%20Wheeler%202nd%20Response Final.pdf](http://iviewit.tv/CompanyDocs/2003%2006%2003%20Iviewit%20Rebuttal%20to%20Wheeler%202nd%20Response%20Final.pdf)
Pages 19-20
 - January 14, 2002 Warner Bros. **ADMISSION OF USE OF IVIEWIT PROPRIETARY PROCESSES AND VIOLATION OF NON-DISCLOSURE AGREEMENTS** by many Warner Bros. et al. employees. The letter also provides affirmation that Kenneth Rubenstein (MPEGLA LLC Patent Counsel and former Iviewit Proskauer Rose Patent Counsel) opined favorably to Warner Bros., directly refuting Rubenstein’s statements in deposition and written communications to a court that he did not opine or even know of the Iviewit inventions.
 - <http://www.iviewit.tv/CompanyDocs/2002%2001%2015%20AOL%20TW%20RUBENSTEIN%20OPINION%20comments.pdf>
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- February 17, 2002 – Bernstein letter to Brunelas Regarding Wayne Smith sudden request to have Kenneth Rubenstein of Proskauer speak to him to re-opine on his former statements, already exhibited herein, regarding the efficacy and novelty of the patents. Rubenstein was acting Patent Counsel to Iviewit as indicated in the Wachovia Private Placement Proskauer had billed to author and distribute. See link below for information on Rubenstein’s position as a Board member and Iviewit Patent Counsel.
 - February 17, 2002 Letter

<http://iviewit.tv/CompanyDocs/20020117%20Bernstein%20letter%20to%20Brunelas%20Regarding%20Smith%20response%20to%20Colter%20to%20talk%20with%20Rubenstein%20Poskauer.pdf>

- Wachovia Private Placement

January 2001 Wachovia PPM

<http://www.iviewit.tv/CompanyDocs/Wachovia%20Private%20Placement%20Memorandum%20Bookmarked.pdf>

Page 4 – “Company has retained Foley & Lardner to shepherd its patent development and procurement. In addition, the Company has retained Kenneth Rubenstein of Proskauer Rose, LLP to

oversee its entire patent portfolio - Mr. Rubenstein is the head of the MPEG-2 patent pool.

Page 16 - “Strong and Experienced Board of Directors and Advisory Board. iviewit’s Board of Directors and Advisors consist of several well-established individuals from the technology, entertainment, and financial community. Directors have extensive backgrounds with top-tier firms such as Goldman Sachs, Kidder Peabody, and McKinsey & Co. Crossbow Ventures has provided \$3.0 million in funding and sits on the Board. Technology and entertainment guidance comes from a partner at Armstrong Hirsch Jackoway & Wertheimer and from Kenneth Rubenstein, the head of the MPEG-2 patent pool. Additionally “The Company has retained Foley & Lardner to shepherd its patent development and procurement. In addition, the Company has retained Kenneth Rubenstein of Proskauer Rose, LLP to oversee its

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entire patent portfolio. The Company's strategy is to establish market precedence through licensing of trade secrets and know-how.

Page 38 – **ADVISORY BOARD SECTION** “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 US. 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.

- February 08, 2002 – Lamont letter to John Calkins of Warner Bros., regarding stock issued to Warner Bros. employees David Colter and Greg Thagard for Advisory Board roles they accepted.
 - <http://iviewit.tv/CompanyDocs/20020208%20Lamont%20to%20Calkins%20Warner%20Bros%20Re%20Colter%20and%20Thagard%20Advisory%20Board%20Stock.pdf>
- February 20, 2002 – Calkins Letter to Lamont denying IP infringement
 - <http://www.iviewit.tv/CompanyDocs/20020220%20Calkins%20Letter%20to%20Lamont%20Warner%20Bros%20Wayne%20Smith.pdf>
- February 27, 2002 – Lamont to Calkins about Warner Bros. Breach of Contracts, the SEC should note that while Lamont relies on the NDA, the February 15, 2001 SIGNED LICENSING AGREEMENT, illustrated above, also has strong language about IP rights concerning the Iviewit technologies, also violated. Also, take note, that at this time in 2002, Warner Bros. et al. knew of the breaches and formally were notified by Iviewit at that time of such breaches and therefore they should have begun accounting for the IP Liabilities at this time.

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- <http://iviewit.tv/CompanyDocs/20020227%20Lamont%20to%20Calkins%20Warner%20Bros%20Breach%20more.pdf>
- March 05, 2002 – Wayne Smith letter to Lamont denying IP infringement
 - <http://www.iviewit.tv/CompanyDocs/20020305%20Wayne%20Smith%20Warner%20Bros%20Letter%20to%20Lamont%20Calkins.pdf>
- November 20, 2002 April 15, 2002 Letter by P. Stephen Lamont presented to Kenneth Rubenstein Regarding Conversations with Warner Bros et al. presented to Rubenstein at his November 20, 2002 Deposition
 - <http://iviewit.tv/CompanyDocs/Kenneth%20Rubenstein%20Deposition%20with%20Exhibits%20CERT.pdf>
pages 3-9
 - Please note that the correspondence exhibited above refers to a notification issued to Warner Bros. at that time, which provided Warner Bros. et al. further notice at that time that Cease and Desist letters and threatened litigation would be forthcoming regarding the technology infringements. Warner Bros. et al. already given notice of Breach of Contracts regarding the Intellectual Properties in prior communiqués.
- PUT IN ANY OTHER SMITH CC'S ETC

The SEC should note that while there is a long gap in time between these prior Iviewit and Warner Bros et al., communications and contracts and the current contact to notify them again of liabilities from the IP infringement and the newer Lawsuit liabilities, that during the gap I was actively pursuing my rights. I have given similar information to several investigators and courts over the several years regarding Warner Bros. et al. involvement in the Iviewit allegations in my Federal RICO Lawsuit. During the time, I was also forced to flee my home several times, including for death threats from Mr. Brian Utley on behalf of the law firms Proskauer Rose and Foley & Lardner and then from actual Attempted Murder of my family. Attempted Murder through a Car Bombing of

Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

my family minivan in Del Ray Beach, FL., images of the Car Bombing can be found on the www.iviewit.tv⁶ homepage.

2009-2010 RECENT COMMUNICATIONS WITH WARNER BROS ET AL.

- March 17, 2009 ~ Kevin R. Hall, Esq. (Hall) and myself left a message for John Rogovin ~ Executive Vice President and General Counsel @ Warner Bros. Entertainment Inc. (Rogovin) with his assistant Ginger Tipton to arrange a business meeting to discuss lawsuit liabilities, patent infringement liabilities and FASB NO. 5 accounting rules.
- April 23, 2009 ~ Hall and I left a second message for Rogovin with assistant Ginger Tipton, as the March 17, 2009 call was not returned
- April 28, 2009 ~ Hall and I spoke to Rogovin's office and were referred to Wayne M. Smith ~ Vice President, Sr. Litigation & Chief Patent Counsel @ Warner Bros. Entertainment Inc. (Smith), despite potential conflicts from his previous involvement in the potential fraud.
- April 30, 2009 ~ Bernstein spoke to Smith's assistant Yolanda who claimed that Smith was tied up in litigation for two weeks and that he would get back with an answer. This delay was despite pressing the need with Yolanda for urgent action on Smith's part due to the MASSIVE Shareholder liabilities and the need for a twenty-four hour response.
- *May 28, 2009 ~ Time Warner Inc. Announces Plan to Separate AOL*
 - http://bx.businessweek.com/america-online/view?url=http%3A%2F%2Fwww.thedeal.com%2Fcorporatedealmaker%2F2009%2F05%2Ftime_warner_aol_timeline.php
 - Note the timing of this announcement with the delays in response by Warner Bros. et al. to the Iviewit notice of liabilities and lawsuit.

⁶ The website www.iviewit.tv homepage also contains links to over one thousand pieces of relevant evidence and is hereby incorporated by reference, in entirety, for use in investigations of these matters. Files are all available for download from the homepage.

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- **Did Warner Bros et al. notify Shareholders and Auditors during these transactions that they were formally noticed of a MASSIVE TRILLION dollar liabilities, further was there full disclosure. Finally, were the liabilities noted in the Audited Financials where it does not appear to have been?**
- October 07, 2009 ~ Eliot Bernstein sent a letter regarding setting up meeting to discuss matters that could have Catastrophic effect on the Shareholders @
 - <http://iviewit.tv/CompanyDocs/20091007%20Eliot%20Bernstein%20letter%20to%20Wayne%20Smith%20re%20Warner%20Bros%20AOL%20meeting%20request.pdf>
- November 23, 2009 ~ Hall spoke alone and directly with Smith, who claimed he was not the best person to handle the matters but that he was assembling a team from Warner Bros. et al. to discuss the matters.
- November 30, 2009 ~ Hall sent letter to Smith reviewing their call @
 - <http://iviewit.tv/CompanyDocs/United%20States%20District%20Court%20Southern%20District%20NY/20091201%20Wayne%20Smith%20Fax%20Email%20Demand%20Receipt%20of%20Kevin%20Hall%20Confirmation%20Letter.pdf>
- December 02, 2009 ~ Smith response to Hall request for meeting @
 - <http://iviewit.tv/CompanyDocs/20091202%20Wayne%20Smith%20Response%20Warner%20Bros%20to%20Iviewit%20letter%2012-2-09.pdf>
 - It should be noted by the SEC here, that the above linked exhibit has two attachments from February and March 2002 whereby, despite the previously exhibited herein, Signed NDA's, Admission of Use and Violation of NDA's by a Warner Bros. employee and SIGNED LICENSING AGREEMENT, the second attached letter attempts to deny all these facts.
- **December 09, 2009 ~ AOL Time Warner completes split.**

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- <http://news.bbc.co.uk/2/low/business/8403302.stm>
- **Did Warner Bros et al. notify Shareholders and Auditors during these transactions that they were formally noticed of a MASSIVE TRILLION dollar liabilities, further was there full disclosure. Finally, were the liabilities noted in the Audited Financials where it does not appear to have been?**
- December 18, 2009 ~ Hall and Bernstein response to December 02, 2009 Warner Bros. letter @
 - <http://iviewit.tv/CompanyDocs/20091218%20FINAL%20Wayne%20Smith%20Warner%20Bros%20Demand%20Letter36889%20IGNED%20KRHEIB%20fax.pdf>
 - <http://iviewit.tv/CompanyDocs/20091218%20FINAL%20Wayne%20Smith%20Warner%20Bros%20Demand%20Letter%20Cover%20Email.pdf>
- December 23, 2009 ~ Warner Bros. Letter from Wayne Smith to Iviewit and Eliot Bernstein.
 - <http://iviewit.tv/CompanyDocs/20091223%20Warner%20Bros%20Wayne%20Smith%20to%20Bernstein%20Response.pdf>
 - Note that in this letter Smith claims that,

“Your time-barred claims hinge almost entirely on an internal email written by David Colter on January 15, 2002 - an email he subsequently disavowed and admitted that he had written (and improperly provided you with a copy) only as a personal favor to you.”

This statement attempts to deny that liability claims were based on Multiple Signed NDA’s, Admission of Use by Warner Employees, Admission of Violation of NDA’s by Warner Bros. employees, a SIGNED LICENSING AND SERVICING AGREEMENT, years of correspondences and notice of an ongoing Federal Lawsuit wherein

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Smith is a central witness and actor in such Lawsuit and again should not even be handling the matters due to conflicts.

Note that Smith is a licensed and practicing attorney and therefore has additional conflicts of interest under the Attorney Conduct Code to the Corporate Conflicts he has.

- December 29, 2009 ~ Hall and Bernstein spoke with Jerry McKinley ~ Sr. Liaison at Executive Escalation @ AOL Inc. and subsequent letter @
 - <http://iviewit.tv/CompanyDocs/20091231%20Jerry%20McKinley%20AOL%20Inc%20letter%20Re%20Wayne%20Smith%20Warner%20Bros%20response.pdf>
 - Mr. Day's call came after a prior call with Jerry McKinley at AOL, Inc. on Dec. 29, 2009 just days earlier. McKinley given critical documents expressing the urgent nature of these matters and McKinley was to get back to Hall and me instantly with confirmation that Executives from the companies had received the URGENT TIME SENSITIVE documents. Mr. McKinley then took a vacation and was unavailable to answer calls when he knew that the documents had a 24-hour period before we would be notifying the SEC and others of the liabilities, if resolution could not be achieved through sound business discussions and practices.
- December 29?, 2009 ~ Hall Bernstein calls to Time Warner Inc. and Warner Bros. executives
 - Further, I hereby complain that such recent elusive conduct involves the CEO, CFO and General Counsel at Time Warner, Inc., even hiding and dodging professional phone calls on **DATES** simply to confirm messages and communications, seeking to responsibly address the matters herein. Instead, quite shockingly, both Hall and I were intentionally passed along to extensions whereby the employees refused to give their names. Then the unidentified employees transferred us to Security personnel, personnel who would claim to be proper members of the company to deliver messages to the Senior Executives regarding the massive potential Shareholder liabilities, yet they too would offer no confirmation of the delivery of the matters to

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the Executives. Security instead then took messages with a promise only to deliver the message, and since there has been absolutely no call back from Senior Management, Counsel, Outside Counsel or an Auditor since those calls over the last several weeks, perhaps your offices can find out more information regarding the failure to return these calls by either management, auditors, outside counsel, etc.

- January 06, 2010 ~ Phone conversation with Day
 - Most amazingly, Wednesday Jan. 6, 2010, I had a Direct Phone conversation with Christopher Day who claims to be an Assistant General Counsel at AOL, Inc. This call also involved my business consultant Kevin Hall, Esq. Mr. Day was calling back after Mr. Hall and I left urgent voicemails for AOL CEO Tim Armstrong. Mr. Day apparently is also Licensing and Patent counsel for AOL Inc., yet it was unclear whose behalf Mr. Day was acting for, as we had left messages for several key officers.
 - AOL Assistant General Counsel Day further completely Dodged acknowledging what officer or personnel within AOL Inc. had instructed him to call Mr. Hall and me back. Mr. Day called and refused to tell us not only who sent him the information to call us but also refused to disclose what documentation he was mysteriously and anonymously sent, making it impossible to even confirm the documents he was referencing receiving. Christopher Day provided the following Contact Information during the phone call of Jan. 6, 2010 as Assistant General Counsel: direct line: 703-265-8845; email Christopher.day@corp.aol.com .
 - AOL Assistant General Counsel Day repeatedly refused to describe how he became aware of the urgent business matters herein, whether by email inside AOL or phone call inside AOL or a file being placed on his desk and repeatedly refused to acknowledge the critical documents he had received and reviewed prior to even making the call. This was most bizarre conduct from an alleged Assistant General Counsel who refused to describe “how or who” the documents and business matter came to him. Yet, it appeared that Mr. Day and Mr. McKinley were returning my calls to CEO Armstrong at AOL and

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stated that they were direct report to the key management persons and assuming liability for the matters. This seemed highly suspect as such matters would most likely need to be addressed via auditors and outside non-conflicted counsel for the companies, in addition.

- Those efforts to avoid the liabilities most recently involved actual dodging and hiding by Senior Executives and Officers from these matters, including but not limited to, the brand new CEO of AOL Inc., Tim Armstrong and General Counsel at AOL Inc., Ira Parker.
- January 07, 2010 ~ Letter out to AOL Management Regarding Evasive Tactics of Management from Shareholder Liabilities
 - Letter Sent 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)
 - January 07, 2010 Letter to CEO, Armstrong at AOL Inc. @ <http://iviewit.tv/CompanyDocs/20100110%20Kevin%20Hall%20etter%20sent%20to%20Tim%20Armstrong%20AOL%20re%20Christopher%20Day%20calls%20to%20eib.pdf>
- January 08, 2010 ~ Additional Offer made to AOL Inc. CEO Armstrong thru Assistant General Counsel Christopher Day Summarizing Notes of Jan. 6, 2010 @
 - January 08, 2010 Letter to Tim Armstrong, CEO at AOL Inc. <http://iviewit.tv/CompanyDocs/20100108%20Letter%20to%20Tim%20Armstrong%20AOL%20Warner%20Bros.pdf>
- January 2010 ~ Calls to CEO, Tim Armstrong @ AOL Inc. and Christopher Day with Counsel Marc R. Garber, Esq. of Flaster Greenberg PC, Kevin Hall, Esq. and Eliot Bernstein. This failure to return calls to counsel regarding

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matters as serious as this to Shareholders is unheard of and indicates further cause for the SEC to investigate all named parties herein and in the attached Exhibit 1, individually, as well as, corporately, including all stock transactions for the periods from 1999-Present.

- We left messages with both Armstrong and Day, giving them both a chance to return the calls now that it was established that Armstrong had direct actual receipt of correspondences. These calls to contact Counsel Garber were not returned leading to the filing of this Formal Complaint against Warner Bros. et al.

This timeline should establish that Mr. Smith's recent claim that "Your time-barred claims hinge almost entirely on an internal email written by David Colter on January 15, 2002 - an email he subsequently disavowed and admitted that he had written (and improperly provided you with a copy) only as a personal favor to you" is both false and misleading, in light of the substantial evidence presented and exhibited herein. The nature of the statement attempts to dismiss the liabilities as based on a single letter from a Warner Bros. employee, when the SEC is presented herein with the far more complete and truthful picture of the long and contractual relationship between Iviewit and Warner Bros et al. The need to deny the extensively documented and contracted relationship is obviously in an effort to explain why Warner Bros et al. has failed to properly report to Shareholders and Auditors these facts that will likely result in Catastrophic Liabilities.

FASB NO. 5 ACCOUNTING ISSUES REGARDING THE REPORTING OF LITIGATION LIABILITIES AND INTELLECTUAL PROPERTY INFRINGEMENT LIABILITIES

Our intent in reaching out to Warner Bros. et al. in March 2009, prior to filing this Formal Complaint and other federal complaints, was to find out if Liabilities to their Shareholders could be eliminated with sound business and licensing practices with the true and proper inventors of the technologies. Knowingly infringing on backbone technologies and being involved in ongoing litigation would require proper accounting for the liabilities on reports to Shareholders, Auditors and Outside Counsel under Financial Accounting Standards Board (FASB) rules, including but not limited to the following FASB rules,

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FASB

For the purpose of this Statement, a contingency is defined as an existing condition, situation, or set of circumstances involving uncertainty as to possible gain (hereinafter a “gain contingency”) or loss (hereinafter a “loss contingency”) to an enterprise that will ultimately be resolved when one or more future events occur or fail to occur. Resolution of the uncertainty may confirm the acquisition of an asset or the reduction of a liability or the loss or impairment of an asset or the incurrence of a liability.

- 4. Examples of loss contingencies include:
 - e. Pending or threatened litigation.
 - f. Actual or possible claims and assessments.

Litigation, Claims, and Assessments

The following factors, among others, must be considered in determining whether accrual and/or disclosure is required with respect to pending or threatened litigation and actual or possible claims and assessments:

- a. The period in which the underlying cause (i.e., the cause for action) of the pending or threatened litigation or of the actual or possible claim or assessment occurred.
- b. The degree of probability of an unfavorable outcome.
- c. The ability to make a reasonable estimate of the amount of loss.

Please take note of the following FASB language regarding Intellectual Property infringement:

By way of further example, an enterprise may believe there is a possibility that it has infringed on another enterprise’s patent rights, but the enterprise owning the patent rights has not indicated an intention to take any action and has not even indicated an awareness of the possible infringement. In that case, a judgment must first be made as to whether the assertion of a claim is probable. If the judgment is that assertion is not probable, no accrual or disclosure would be required. On the other hand, if the judgment is that assertion is probable, then a second judgment must be made as to the degree of probability of an unfavorable outcome. If an unfavorable outcome is probable and the amount of loss can be reasonably estimated, accrual of a loss is required by paragraph 8. If an unfavorable outcome is probable but the

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amount of loss cannot be reasonably estimated, accrual would not be appropriate, but disclosure would be required by paragraph 10. If an unfavorable outcome is reasonably possible but not probable, disclosure would be required by paragraph 10.

I respectfully direct your focused attention to the following statement, **“In that case, a judgment must first be made as to whether the assertion of the claim is probable”** and where in this case both the liabilities incurred by ongoing and future litigation and intellectual property infringement liabilities are far more than probable.

As the Intellectual Properties at the center of these matters are currently suspended by the Commissioner of the US Patent Office⁷, pending ongoing investigation of the attorneys involved by the US Patent Office OED Director and are yet to be litigated, a stream of lawsuits may further be anticipated over the twenty-year life of the Intellectual Properties. An Injunction on use of the technologies would have catastrophic effects on Warner Bros. et al. Members of the companies and the companies have violated signed licensing agreements and other binding agreements, admittedly, and therefore Injunction or licensing the technologies is far more than probable and would have to be accounted for by auditors and outside counsel and reported to Shareholders.

Whereas ongoing litigation over the criminal acts is not probable but **actual** this should have been recorded in the Annual Reports already and disclosed to Shareholders since the time that Warner Bros. et al. had knowledge of such relevant information pertaining to the legal actions over the years 2000-Present.

Warner Bros. et al. has been formally noticed of the IP infringement and the actual ongoing and threatened future criminal litigations stemming from the alleged RICO crimes and yet chooses to conceal this information and attempt to deny factual evidence. Therefore, formal notice of these matters has also been sent to Warner Bros. et al. accounting firm Ernst & Young. Ernst & Young may have conflict with the Iviewit companies and these matters, which is clouding their better judgment in reporting these matters, as they were accountants for my companies at the time the initial crimes were discovered.

Ernst & Young replaced Arthur Andersen (Andersen) in an audit of Iviewit for its largest investor whose monies were two-thirds SBA SBIC funds. After Andersen

⁷ February 14, 2005 United States Patent Office Suspension Granted @ <http://iviewit.tv/CompanyDocs/USPTO%20Suspension%20Notices.pdf>

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discovered evidence of fraudulent corporations and fraudulent technology transfers⁸, including information regarding Enron Broadband and where the Broadband division was perhaps the leading cause behind the Enron bankruptcy and document destruction involving Enron by Andersen, then led to the dissolution of Andersen. In fact, Enron was also part of a short-lived deal to distribute Internet movies with Blockbuster Video, which fell apart at the same time Andersen discovered fraud, accounting irregularities and possible unknown technology transfers. Also take note that Iviewit's seed investor was Wayne Huizenga who was the Founder of Blockbuster.

The recent 2009-2010 business calls to Warner Bros. et al. could have possibly eliminated civil lawsuit issues in my ongoing Federal RICO Lawsuit⁹ and given them potential remedies to eliminate the need to have a forensic audit to determine the liabilities under FASB, which would be catastrophic for Shareholders. One question for the SEC to investigate arises from how long the Warner Bros. et al. companies have **not** reported the liabilities to Shareholders and Auditors, knowingly. The liabilities from the infringement of the technologies required reporting since the signing of Licensing Agreements and signing of multiple NDA's.

⁸ September 20, 2000 Iviewit Letter Regarding Erika Lewin of the accounting firm Goldstein Lewin & Co. misleading auditors @
<http://iviewit.tv/CompanyDocs/2000%2009%2020%20Hersh%20to%20Arthur%20Andersen%20Erika%20Lewin%20miffed%20letter.pdf>

And

October 09, 2000 Iviewit Letter to Arthur Andersen @
<http://iviewit.tv/CompanyDocs/2000%2010%2009%20ARTHUR%20ANDERSEN%20LETTER%20REGARDING%20PROOF%20OF%20HOLDINGS%20OWNING%20TECH.pdf>

And

November 27, 2000 Arthur Andersen terminating Iviewit as a client in the middle of an audit for Investor Crossbow Ventures of whose money was two thirds SBA SBIC Loans @
<http://iviewit.tv/CompanyDocs/2000%2011%2027%20ARTHUR%20ANDERSEN%20FILES%20TERMINATION%20LETTER.pdf>

And

Other Relevant Andersen evidence @
<http://iviewit.tv/CompanyDocs/ARTHUR%20ANDERSEN%20FILES.pdf>

⁹ May 09, 2008 Federal RICO 12 Count 12 Trillion Dollar Lawsuit Amended Complaint @
<http://iviewit.tv/CompanyDocs/United%20States%20District%20Court%20Southern%20District%20NY/20080509%20FINAL%20AMENDED%20COMPLAINT%20AND%20RICO%20SIGNED%20COPY%20MED.pdf>

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The financial reporting of my Federal RICO lawsuit and other earlier legal actions as liabilities required reporting since Warner Bros. et al. were notified of various legal actions from 2001-Present. Warner Bros et al. and certain of their employees are also central witnesses and defendants, regarding many of the allegations of fraud and more, allegations that include Fraud on the United States Patent & Trademark Offices, which has led to suspension of my Intellectual Properties pending ongoing Federal investigations and more, already evidenced herein.

The apparent lack of reporting the lawsuit liability of a Trillion Dollar plus Federal RICO Lawsuit, marked legally "related" to a Whistleblower Lawsuit by Federal Judge Shira Scheindlin, may have further catastrophic effect on the Warner Bros. et al. Shareholders. Where fraud is a major element of my RICO lawsuit, this could trigger Rescissory Shareholder Rights and cause a run on these blue chip companies by investors who remain unaware of the alleged fraudulent accounting and other allegations of criminal activities being concealed from them.

With my Intellectual Properties at the heart of these matters SUSPENDED by the US Patent Office, future litigation and lawsuits will continue over the twenty-year life of the IP or more and require reporting of liabilities throughout this time or until licensing arrangements are reached with the true and proper inventors. The resulting liabilities of the current and foreseen litigations must be properly audited and disclosed during this time for all financial reports, including for example, for lines of credits with banks, for annual reports, for audited regulatory financial statements, insurance carriers with risk, bond managers, etc. With the entire companies at stake and an opportunity to possibly remedy the liabilities, avoidance of the calls and denial of material facts imparts a certain disregard for Shareholder and Auditor disclosure. This concealment of these liabilities may be the actual reason for the recent breakup of the Warner Bros et al. companies, while further concealing the liabilities from Shareholders while these transfers occurred, all would be in violation of a plethora of SEC Codes.

All of this recent and past bizarre conduct is absolute cause for immediate investigation by your offices for alleged fraud, diversion/conversion of assets and other possible criminal securities violations, as the respective Warner Bros et al. Executives and Key Personnel seek to continue to conceal, dodge and obfuscate the Massive Trillion Dollar legal liabilities. All this coming on the heels of the BREAKUP between the respective companies apparently after I began notifying them again in March of 2009 of the massive lawsuit liabilities, as illustrated in the timeline herein,. Note that several years earlier in 2003-2004 efforts were also made to resolve certain of these issues.

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This background is provided in part due to the long history of concealment and hiding of the truth, documents, information and the like regarding this Multi Trillion Dollar Fraud as further set out herein. I have specifically noticed Senior Management, Board Members, Officers and Auditors of Warner Bros et al. of the liabilities described herein and that those liabilities could and likely will have Catastrophic impact on the companies' Shareholders and that the liabilities are in the Trillions of Dollars.

NEW EVIDENCE AND IMPORTANT INFORMATION FOR ONGOING SEC INVESTIGATIONS OF; ALLEN STANFORD, BERNARD L. MADOFF, PROSKAUER ROSE, MARC S. DREIER, GALLEON, ENRON BROADBAND, ENRON, ARTHUR ANDERSEN AND THEIR DIRECT RELEVANCY TO THIS COMPLAINT

Liabilities exist for involvement in alleged criminal RICO activities initially discovered from information partially uncovered by Warner Bros. et al. in 2001, as they were on the verge of pouring in \$25 Million Dollars in investment capital to my companies, when doing their due diligence on a \$12 Million Dollar Private Placement with Wachovia Securities, frauds were uncovered. At that time, Warner Bros et al. employees and personnel became aware of fraud relating to both the patents filed with the US Patent Office and additional corporate fraud, additional to what Andersen had found on or about that time.

Warner Bros. et al. uncovered fraud, including fraudulent statements made by Proskauer Rose and Foley & Lardner, former Iviewit counsel regarding statements in the Wachovia Private Placement. A Private Placement Memorandum that Proskauer circulated to potential Iviewit investors including Warner Bros. et al. These Securities Frauds contained in the Private Placement are also cause for further SEC investigation.

Warner Bros. et al. also uncovered Intellectual Property Frauds involving fraudulent oaths to the US Patent Office and Worldwide Patent Authorities, which has in part led to suspension of my Intellectual Properties by the US Patent Commissioner and investigations by the Federal Bureau of Investigation. This led to further uncovering Patent Fraud by my former counsel from Proskauer Rose, Foley & Lardner and Meltzer

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Lippe Goldstein Wolfe & Schlissel that are subject to several state, federal and international ongoing investigations and legal actions.

Fraud also was discovered by Warner Bros et al. involving a fraudulent billing lawsuit against the Iviewit companies, later learned to be companies fraudulently set up by former counsel Proskauer Rose with stolen Intellectual Properties. Whereby, Arthur Andersen on or about this time, while auditing the Iviewit companies for the largest investor Crossbow Ventures of West Palm Beach Florida, whose investment funds were two-thirds SBA SBIC funds found identical and similarly named companies to the Iviewit companies. Fraud involving the stolen Small Business Administration Funds is under ongoing investigation with the SBA Inspector General's office.

Fraud involving, Kenneth Rubenstein, a Proskauer Rose law firm partner and sole patent evaluator for one of the largest infringers and criminal suspects (under investigation with other attorneys by Harry I Moatz, Director of the US Patent Office – Office of Enrollment and Discipline and ordered for investigation by unanimous consent of five justices of the New York Supreme Court Appellate Division First Department for Conflicts and the Appearance of Impropriety). Where later, after discovery of the fraudulent filings, it was learned that Wayne Smith, IP counsel for Warner Bros. was working with Mr. Rubenstein and that their relationship precluded Rubenstein from re-opening on his prior opinion of the patents for Warner Bros. and whereby Warner Bros. then breached their contract and began illegally using the technologies. The MPEGLA LLC patent pooling scheme and artifice to defraud, then has illegally precluded me from market in classic antitrust activities, including death threats and a car bomb and whereby the DVD Patent Pooling Scheme where Warner Bros. is directly involved have also used the technologies, admittedly since that time and also excluded us from market.

All of Proskauer's involvement in these ongoing Ponzi and other investigations, as their involvement in Stanford tentacles into International Criminal Cartels, also deserve formal investigation by the SEC, and particularly as they may relate to stolen and laundered royalties from the patent thefts. It is also known that the FBI is conducting investigations into criminal elements of the Stanford case regarding the criminal cartel and money laundering aspects apparent.

I am requesting that these ongoing SEC investigations all be revisited as much of the information contained herein may prove as central to those investigations. Whereby converted royalties from the stolen technologies may have been funneled through Ponzi

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scheme's, especially where Defendants in my Lawsuit are found involved in the Ponzi scheme's, including but not limited to all of the following SEC actions.

ROBERT ALLEN STANFORD ~ SEC ONGOING INVESTIGATION INDICTMENT AND FBI INVESTIGATION

- The SEC Indictment and FBI Investigation of Sir Robert Allan Stanford involve the main Defendant in my RICO Lawsuit Proskauer Rose and partner Thomas Sjoblom (since resigned from Proskauer) both directly implicated in criminal activities in the Stanford investigation by the SEC. Acting as counsel for Stanford, Proskauer and Sjoblom allegedly aided and abetted Stanford employees in lying to SEC agents investigating the Ponzi in a meeting in a Miami Airport Hanger. **Sjoblom was an SEC Enforcement Official Prior to Joining Proskauer.**
- A Global Class Action lawsuit filed against Proskauer for the entire damages resulting from the Stanford Ponzi has been filed against Proskauer Rose and Sjoblom
- Legal actions have been filed against Proskauer and Sjoblom by Laura Pendergest Holt, one of the Stanford officers arrested by the SEC in the Stanford Ponzi
- Note that Stanford is also under ongoing investigated by the SEC for involvement with leading International Criminal Cartels and where it has been reported that the FBI has been conducting a long-standing investigation of this connection.

BERNARD L. MADOFF SEC ONGOING INVESTIGATION AND CONVICTION AS IT RELATES TO PROSKAUER ROSE

- A tie between Proskauer and Madoff also exists, learned from the SEC OIG stinging report on Madoff, which harshly criticized lax regulators for overlooking the Madoff information from Whistleblowers and Insiders at the SEC, over several years. According to TPM, in 2004 an SEC attorney, Genevieve Walker-Lightfoot, notified the SEC of the Ponzi but was forced out of her job, the SEC later settling a claim filed by Lightfoot. Upon termination, Lightfoot turned over the Madoff file to Jacqueline Wood who
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Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

then presumably buried the report that could have exposed the Ponzi in 04. The SEC OIG's report mentions Wood of Proskauer throughout the entire report as a key figure in the regulatory failure. After leaving the SEC, Wood took a cozy Proskauer Rose partnership.

- I, Eliot I. Bernstein, filed Motions that are still pending at the US Second Circuit Court of Appeals with similar claims of regulatory failures of the prior administration, failures which may be directly related to the Madoff case and have been reported to Federal Authorities. The Motions also discuss Conflicts centering on the Madoff saga where the Proskauer Rose law firm publicly identified the firm as having the most clients in the Madoff Ponzi and now where many Madoff clients are the subject of ongoing SEC investigations. The motion at the US Second Circuit is to Compel the Court to address these very Conflicts of Interest and other matters according to law, laws ignored while the Court and the Defendants perpetuate never ending Conflicts and Crimes. Note here that the handling of the Madoff Ponzi is by the same courts handling my RICO Lawsuit and that these same courts have been notified of the correlations between the Madoff Ponzi and my Lawsuit and have failed to notify the proper authorities, including the SEC. Note further that in the courts handling my Lawsuit, many of the judges and clerks are also defendants. The filed Motion to Compel can be found @ <http://iviewit.tv/CompanyDocs/United%20States%20District%20Court%20Southern%20District%20NY/20090908%20FINAL%20Emergency%20Motion%20to%20Compel%20SIGNED44948.pdf>
- For an interactive version of the Motion to Compel @ <http://iviewit.tv/wordpress/?p=78>

MARC S. DREIER SEC INVESTIGATION AND CONVICTION

- SEC Indictment and Conviction of Marc S. Dreier as it related to Proskauer Rose Patent Attorney referral to Raymond A. Joao and Joao's departure from working with **Iviewit**, putting 90+ patents in his own name, many directly lifted from Iviewit and then joining the Dreier law firm.

GALLEON SEC ONGOING INVESTIGATION AND CONVICTIONS

Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

2004-PRESENT SEC INVESTIGATION OF IVIEWIT ALLEGATIONS AND FALSE STATEMENTS BY BOCA RATON POLICE DEPARTMENT DETECTIVES TO SEC

- 2004-Present SEC Investigation Regarding Iviewit and Boca Raton, Florida, Police Department regarding Investigations of Stolen Funds and Intellectual Properties and allegedly part of the stolen funds are from loans from the Small Business Administration. SEC Investigators claim that statements made by the Boca Raton Police Department were false regarding a two-year SEC investigation that the SEC was supposed to have been conducting per detectives at the Boca PD. SEC agents involved denied ever being informed or jointly working on an investigation with the Boca PD and further denied being invited to a meeting at the Boca Raton PD. Based on these false claims by the Boca PD, the agents involved at the SEC claimed they were beginning an investigation of the matters at that time.
 - October 07, 2004 Iviewit Petition to the Florida Supreme Court regarding SEC and Boca Raton, FL Police Department Bogus Joint Investigation @ http://iviewit.tv/CompanyDocs/2004_10_07_Supreme_Court_Florida_Motion_Final_Cert_Signed.pdf
 - October 08, 2004 Supplemental Petition to Florida Supreme Court Regarding SEC and Boca Raton Police Department Bogus Joint Investigation @ <http://iviewit.tv/CompanyDocs/2004%2010%2008%20Florida%20Supreme%20Court%20SC104%201078%20motion%20supp%20cert%20.pdf>
 - August 28, 2003 Written Statement to Boca Raton PD Regarding Stolen Funds, Including SBA funds @ <http://iviewit.tv/CompanyDocs/POLICE%20REPORT%20-%20STOLEN%20CASH%20TIEDEMANN%20PROLOW%20PROSKAUER.pdf>
 - September 02, 2003 Written Statement to Boca Raton PD Regarding Stolen Intellectual Property @

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<http://iviewit.tv/CompanyDocs/Written%20Statement%202%20-%20Stolen%20Intellectual%20Property.pdf>

IVIEWIT SEC COMPLAINT FILED AGAINST INTEL, LOCKHEED MARTIN AND SGI

Please note that this Request for Investigation and Formal Complaint against Warner Bros et al. directly relates to my prior formal complaint to the SEC¹⁰ involving the Intel Corporation, Lockheed Martin, and Silicon Graphics, Inc. These three companies were all owners of the Real3d Inc. company (later wholly acquired by Intel), where my Technologies were first tested, used, viewed, approved, validated, Contracted and Licensed under Non Disclosure and other licensing agreements. Leading Industry Experts of the three companies at the Real3d Inc. laboratories, similar to Warner Bros. et al. completed validation of the novelty of the Intellectual Properties in 1998-1999. Real 3D prior to acquisition by the minority interest owner Intel (20%), were previously located on Lockheed Martin properties in Orlando, Florida.

Complaints are on file already with the SEC against these companies for likely fraudulent stock transactions similar to those described herein committed by Warner Bros. et al., as well as, likely massive fraud upon their shareholders. All transactions, stock transfers, mergers and acquisitions dating back to 1998 should be part of the investigation of these companies, in addition to likely violations of FASB No. 5 and other corporate accounting rules for failure at minimum to book liabilities on the corporate financials and provide notice to Shareholders.

- SEC Complaint Intel
 - Notice Intel Counsel Sewell departure after notice by Iviewit
- SEC Complaint Lockheed
- Federal Bankruptcy Complaint SGI

¹⁰ March 25, 2009 SEC COMPLAINT – Real 3D, Inc., Intel, Silicon Graphics and Lockheed Martin
<http://www.iviewit.tv/CompanyDocs/United%20States%20District%20Court%20Southern%20District%20NY/20090325%20FINAL%20Intel%20SEC%20Complaint%20SIGNED2073.pdf>

and

Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

- Ropes and Gray of Galleon
- Note SGI BK and timing after Iviewit notice of liabilities and lawsuit. Ropes & Gray also counsel to SGI.
- Note Galleon and timing after Iviewit notice of liabilities and lawsuit re Intel Capital, IBM and Ropes & Gray.
- Iviewit Motions

Take note that only days after formally noticing SGI's General Counsel, Elena Rameriz, regarding the infringement and litigation liabilities and offering a similar opportunity to discuss sound business and accounting practices, SGI filed a bankruptcy proceeding in Federal Bankruptcy Court under Judge Martin Glenn but failed to disclose knowledge of the liabilities. Further, the Bankruptcy attempts to shift intellectual properties, which may also be involved in these matters. Of course, if fraud is determined to have occurred by Executive Officers of Real 3D, Inc., Intel, Lockheed Martin and SGI, again the Shareholders of those companies would have Rescissory Shareholder Rights and the results will be catastrophic, as described herein and in the former Official Complaints already submitted.

- Notice breakup of AOLTW and timing after Iviewit notice of liabilities and lawsuit.

I VIEWIT ADDITIONAL NEW INFORMATION REGARDING SEC INVESTIGATIONS OF ENRON BROADBAND, ENRON AND ARTHUR ANDERSEN

SEC Ongoing Investigation, Indictments and Convictions regarding Enron Broadband and Arthur Andersen as they relate to Iviewit Illegal Technology Transfers

Both Andersen and Enron were then targets of SEC investigations and the Enron investigations resulted in convictions. This Formal Complaint, as it relates to the herein relevant Federal, State and International Crimes may have direct bearing of the Ongoing Investigations of Enron and Andersen and if those investigations are not currently active, this information may be cause for further new Investigations or re-opening prior investigations in light of this information.

- Huizenga Blockbuster/Enron etc.
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LIST OF CURRENT ONGOING FEDERAL, STATE & INTERNATIONAL INVESTIGATIONS

Investigations that will aid and facilitate the SEC with background information for the proper performance of complete investigations by the SEC allowing for information sharing with these agencies, some of the key offices are as follows:

- Glenn A. Fine, Office of Inspector General of the US Department of Justice
- Commissioner of Patents, US Patent Office
- Harry Moatz, Director, Office of Enrollment & Discipline of the US Patent Office
- Hon. Chairman John Conyers, United States House Judiciary Committee
- Hon. Dianne Feinstein, United States Senate Judiciary Committee
- Senator John L. Sampson, Chairman, New York Senate Judiciary Committee
- Inspector General Tax
- Inspector General SBA
- A List of Ongoing Federal, State & International Actions can be found @
 - <http://iviewit.tv/CompanyDocs/INVESTIGATIONS%20MASTER.htm> .

DISCUSSION OF ONGOING LAWSUITS AND RELATED CASES TO FEDERAL WHISTLEBLOWER LAWSUIT OF CHRISTINE C. ANDERSON

Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

CASES @ UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

1. 08-4873-cv Bernstein et al. v Appellate Division First Department Disciplinary Committee, et al.
Legally Related to Whistleblower
2. 08-4879-cv Luisa C. Esposito v The State of New York et als.
Legally Related to Whistleblower

RELATED CASES TO WHISTLEBLOWER CASE OF CHRISTINE C. ANDERSON, MARKED LEGALLY "RELATED" BY US FEDERAL JUDGE SHIRA A. SCHEINDLIN @ US DISTRICT COURT SOUTHERN DISTRICT NY

3. 07cv09599 Anderson v The State of New York, et al.
WHISTLEBLOWER LAWSUIT which other cases have been marked legally "related" to by Fed. Judge Shira A. Scheindlin
4. 07cv11196 Bernstein, et al. v Appellate Division First Department Disciplinary Committee, et al.
5. 07cv11612 Esposito v The State of New York, et al.,
6. 08cv00526 Capogrosso v New York State Commission on Judicial Conduct, et al.,
7. 08cv02391 McKeown v The State of New York, et al.,
8. 08cv02852 Galison v The State of New York, et al.,
9. 08cv03305 Carvel v The State of New York, et al., and,
10. 08cv4053 Gizella Weisshaus v The State of New York, et al.
11. 08cv4438 Suzanne McCormick v The State of New York, et al.
12. 08 cv 6368 John L. Petrec-Tolino v. The State of New York

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- Discussion of Anderson case, revelations regarding the “Cleaner” at the New York Supreme Court Ethics Department, Whitewashing complaint for US Attorney, DA and ADA
- Discussion of Anderson claims of Fraud on Court by NY AG Andrew Cuomo’s Illegal Representations in Case before Federal Courts
- Discussion of Second Circuit Conflicted Actions, combined with NY AG illegal representation in Iviewit case leading to Obstruction of Justice

SEC LAWSUIT FOR REGULATORY FAILURES AND PUBLIC PRESSURE FOR CHANGE RESULTING FROM PAST ADMINISTRATION REGULATORY FAILURES

- SEC REPORT - Investigation of Failure of the SEC to Uncover Bernard Madoff’s Ponzi Scheme - Public Version - August 31, 2009 Report No. OIG-509
 - <http://www.sec.gov/news/studies/2009/oig-509.pdf>
 - “SEC Sued Over Failure To Disclose Post-Madoff Reforms” January 06, 2010 by Nick Pinto @ TPM Media LLC.
 - http://tpmmuckraker.talkingpointsmemo.com/2010/01/sec_sued_o_ver_failure_to_disclose_post-madoff_refo.php
 - The New York Times ~ “The S.E.C.’s Whistleblower Problem” January 21, 2010 by Legal Blog
 - <http://dealbook.blogs.nytimes.com/2010/01/21/the-secs-whistle-blower-problem>
 - The Washington Post ~ “At SEC, the system can be deaf to whistleblowing” January 21, 2010 by Zachary A. Goldfarb Washington Post Staff Writer
 - <http://www.washingtonpost.com/wp-dyn/content/article/2010/01/20/AR2010012005125.html?dbk>
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The reason for mentioning this is that the SEC now has the ability to tie all these investigations together to the Iviewit matters and prevent Shareholder Fraud on Companies complained of herein and in the attached exhibits and links. Whereby, please take note that all exhibits and links, are incorporated by reference in their entirety herein, and that many of the exhibits and links contain documentary evidence constituting thousands of pages.

Opportunity for SEC to gain trust and confidence of public and preclude future lawsuits by injured shareholders.

I am certain that with this new information and complaints, the SEC will forthrightly address these issues before exposure to massive liabilities could result from failure that allows these complained of companies to Mickey Mouse around with their corporate stocks and structure to the detriment of Shareholders Worldwide in these most heavily traded companies. At this time, however, as noted in my Feb. 2009 letter attached hereto to the Office of the US President Barack Hussein Obama II and the US Attorney General Eric Holder, I wish to bring to your direct attention the identities of several federal offices already involved in this ongoing national and international Intellectual Properties theft and fraud.

Please note that I provide the SEC and the various Office and Division heads this background solely as a starting point for full and proper investigations of Intel and related parties in this matter and that I remain personally available to provide further information as necessary. It should be noted that a wealth of the history of these matters is available at my website www.iviewit.tv, including links to the current federal complaint filed in the US Court of Appeals 2nd Circ., the complaint filed with the US District Court – Southern District of New York, links to the hundreds of signed NDAs, Strategic Alliance Agreements, License Agreements and more.

LIST OF OTHER USEFUL EVIDENTIARY LINKS

Re: Official Complaint by Official SEC Email Against Warner Bros. Entertainment, Inc., AOL Inc. and Time Warner, regarding Trillion Dollar alleged fraud and liabilities; fraud on Shareholders; FASB No. 5 and other accounting violations; Federal RICO Lawsuit and Trigger of Rescissory rights of Shareholders; Evidence and Important Information for SEC Investigations Ongoing of Enron Broadband, Enron, Arthur Andersen, Bernard L. Madoff, Marc S. Dreier, Allen Stanford, Proskauer Rose, Galleon and more.

EXHIBIT 1

Warner Bros. Contacts

New Contacts Left Message of Shareholder Liabilities

1. Barry M. Meyer ~ Chairman and CEO:
2. Alan F. Horn ~ President and COO:
3. Edward A. Romano ~ EVP and CFO:

Past Contacts under NDA, Patent Confidentialities and Licensing Agreement

4. Wayne M. Smith ~ Vice President and Chief Patent Counsel:
5. Massimiliano Gasparri ~ Director Multimedia Technology:
6. Lawrence S. Kelly ~ Director Strategic Planning & Business Development
7. Brent Roberts ~ Director: Workstation Systems WB Online
8. Thomas Sanford
9. Jeremy Wall ~ Manager Business Development - Warner Bros. New Media
10. Clarissa C. Weirick ~ Vice President General Counsel, New Media:
11. Ray Caldito ~ Director of Business Development:
12. Charles L. Dages ~ Senior Vice President Technology Emerging Technology New Media: Colter and Thagard Direct Report, Oversaw Iviewit technology evaluations, etc.
13. Greg B. Thagard ~ Vice President Advanced Technology Technical Operations:
14. Carolyn Wessling ~ Director of Business and Legal Affairs
15. Spencer H. C. Yu ~ Director Business & Legal Affairs
16. Michael Rackman ~ Counsel Patents: Colter sent patent info
17. Alan Rubenstein ~ Counsel Patents: Colter sent patent info
18. John D. Calkins ~ Senior Vice President New Media Business Development
19. Chris Cookson ~ Executive VP Technology Operations: Key decision maker in licensing deal with Iviewit
20. Kevin Tsujihara ~ Executive Vice President: Introduced Iviewit to Dages after review
21. Wendy Aylsworth ~ Vice President Technology

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22. Michael Tritter ~ Chief Administrative Assistant to Don Buckley:
Referred by Don Buckley, Sam Smith and Chuck Dages to expand Iviewit technologies across all sites and domains
23. Don Buckley ~ Senior Vice President Theatrical Public Relations:
24. Alan Bell ~ Senior Vice President, Technical Operations:
25. Larry Fischer ~ Director Operations & Engineering:
26. Kevin Froning ~ Director Engineering & Maintenance
27. Michael Carroll ~ Senior Staff Scientist, Network Architecture
28. Beattie Katie ~ Warner Online
29. Morgan Keiser ~ Warner Online
30. Jennifer Stewart ~ Software Specialist Advanced Technology
31. Houston T. ~ Manager of Multimedia
32. Sam Smith ~ Vice President Advanced Technology
33. Katie Beattie ~ Manager of Business Development
34. Guy Vardaman ~ Director Production & Original Programming
35. Karen Miller ~ Vice President Content Programming
36. Morgan Hall ~ Senior Producer of Original Programming
- 37.
- 38.

AOL, Inc. Contacts

Recent Contacts

39. Tim Armstrong ~ Chairman and CEO: Contacted Regarding Shareholder Liabilities from Infringement and Lawsuit
40. Ira Parker ~ General Counsel and Executive Vice President, Corporate Development: Contacted Regarding Shareholder Liabilities from Infringement and Lawsuit
41. Christopher Day ~ Assistant General Counsel - Patent Litigation, Prosecution, and Licensing: Contacted Regarding Shareholder Liabilities from Infringement and Lawsuit
42. Jerry McKinley ~ Executive Escalation Team: Contacted Regarding Shareholder Liabilities from Infringement and Lawsuit

Past Contacts involved directly with Iviewit and under NDA's etc.

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43. Ted Leonsis ~ Vice Chairman and New Product Officer: Colter contacted and he referred to Raduchel and others
44. Stephen M. Case ~ Chairman of the Board
45. William J. "Bill" Raduchel ~ Chief Technology Officer and Executive Vice President – Leonsis referred the Iviewit investment information to Raduchel for review.
46. Steven Blumenfeld ~ Vice President, Advanced Services-AOL by Phone, AOL Time Warner: Patents sent to him and NDA
47. Janet Hall ~ Technical Director ~ referred to Iviewit by Ted Leonsis and Chuck Brunelas. Meetings in Nov. 2000
48. Ted Maidenberg ~ Senior Analyst: Ted spoke to Hank Powell, Iviewit Investor from Crossbow Ventures of West Palm Beach regarding AOL investment in Iviewit.
49. Matt McConnell ~ Director, Business Affairs & Development: Worked with William Raduchel.
50. Mario Vecchi ~ Head of Broadband Technology, reviewed and passed the information to David Corboy, senior director of technology.
51. Heidi Krauel ~ Associate Business Affairs: Part of AOL review for investment group
52. Velvet Carter ~ Executive Assistant for Mario Vecchi: In August 2000 presented the technologies and she presented them to M. Vecchi
53. Amy Hyde-Juarez ~ AOL Streaming Services
54. Gerald M. Levin ~ Chief Executive Officer of AOL Time Warner Inc.:

Time Warner Contacts

55. Chairman and Chief Executive Officer: Jeffrey L. Bewkes
56. Executive Vice President and General Counsel of Time Warner Inc.: Paul T. Cappuccio

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Respectfully Yours,



Eliot I. Bernstein
Founder & Inventor

Iviewit Holdings, Inc. – DL
Iviewit Holdings, Inc. – DL
Iviewit Holdings, Inc. – FL
Iviewit Technologies, Inc. – DL
Uview.com, Inc. – DL
Iviewit.com, Inc. – FL
Iviewit.com, Inc. – DL
I.C., Inc. – FL
Iviewit.com LLC – DL
Iviewit LLC – DL
Iviewit Corporation – FL
Iviewit, Inc. – FL
Iviewit, Inc. – DL
Iviewit Corporation

cc/ec:

GLENN A. FINE, IG OF DOJ

OPR OF FBI

JOHN CONYERS, US HOUSE JUDICIARY

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PATRICK LEAHY, US SENATE JUDICIARY
US SNTOR DIANE FEINSTEIN
NYS ATTORNEY GENERAL ANDREW CUOMO
NYS SENATE JUDICIARY COMMITTEE
NY TIMES
WASHINGTON POST
CNBC; RACHEL MADDOWMEDIA PRESS CONTACTS

Enclosure(s)/Attachment(s)

Uniform Resource Locator(s)

All Uniform Resource Locators (URL's) and Exhibited Links are incorporated in entirety by reference herein, including the over 1000 evidentiary links on the homepage at www.iviewit.tv

cmb/eib