

I R E L L & M A N E L L A L L P

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

1800 AVENUE OF THE STARS, SUITE 900
LOS ANGELES, CALIFORNIA 90067-4276
TELEPHONE (310) 277-1010
TAXPAYER ID 95-1946111

August 15, 2001

Client Number: 156775
Invoice Number: 8266749

IVIEWIT TECHNOLOGIES, INC.
Attn: ELIOT I. BERNSTEIN
505 NORTH BRAND BOULEVARD
SUITE 1420
GLENDALE, CA 91203

INVOICE SUMMARY
through July 31, 2001*

Current Fees:	28,168.75
Current Costs:	<u>55.89</u>
Total Current Amount Due:	<u>\$ 28,224.64</u>

* Reflects only time and costs posted through this date.

IRELL & MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

IVIEWIT TECHNOLOGIES, INC.
August 15, 2001
Page 2

Client No. 156775
Invoice No. 8266749

CONSOLIDATED MATTER SUMMARY

Matter #	Matter Name	Fees	Costs	Total
0002	LICENSING	24,688.75	55.89	24,744.64
7001	MISCELLANEOUS	3,480.00	0.00	3,480.00
Total Fees For This Period		\$ 28,168.75		
Total Costs For This Period			\$ 55.89	
Total Fees & Costs For This Period				\$ 28,224.64

IVIEWIT TECHNOLOGIES, INC.
August 15, 2001
Page 3

Re: LICENSING
156775/0002
Invoice No. 8266749

LICENSING**PROFESSIONAL SERVICES**

<u>Date</u>	<u>Activity</u>	<u>Hours</u>
Richard L. Bernacchi		
07/09/01	REV WB DRAFT, CF KIRKWOOD	0.75
07/11/01	REV JT PRESENTATION TERM SHEET	0.25
07/30/01	REV OF EMAILS, CF KIRKWOOD	0.75
Total Hours Worked by Richard L. Bernacchi:		1.75
Andrew Y. Choung		
07/03/01	MTG W/KIRKWOOD; IVIEWIT TERM SHEET FOR JOINT PRESENTATION	1.25
07/04/01	DRAFT TERM SHEET FOR JOINT PRESENTATION VENTURE	5.00
07/09/01	REVISE/EDIT SONY TRIAL LICENSE	0.50
07/09/01	REVIEW/ANALYZE WARNER TERM SHEET PROPOSAL; COMPARE WITH LOU; PREPARE EMAIL MEMO	3.00
07/09/01	MTG W/KIRKWOOD; DISCUSS SONY AND WARNER AGREEMENTS; DRAFT EMAIL COMMENTS TO CLIENT	2.50
07/11/01	MTG W/KIRKWOOD; CALL TO CLIENT RE WARNER AND JOINT PRESENTATION LICENSES; REVIEW OF JOINT PRESENTATION TERM SHEET (VER KIRKWOOD EDITS)	0.75
07/12/01	DRAFT MEMO OF PRIORITY ISSUES FOR CLIENT RE WARNER TERM SHEET; REVIEW REVISIONS; SEND TO CLIENT	1.50
07/13/01	REVIEW JAVA APPLLET CONSULTANT AGREEMENT	0.50
07/16/01	REVIEW SONY AND WARNER AGREEMENTS; JOINT PRESENTATION; FOR MTG W/ CLIENT	0.50
07/17/01	REVIEW LICENSE AGREEMENTS; MTG W/CLIENTS AND TEAM; COMMENTS ON TERM SHEET	4.00
07/18/01	REVIEW PROPOSED AOL TERMS	1.00
07/19/01	REVIEW/ANALYSIS POTENTIAL AOL TERM SHEET; MTG W/KIRKWOOD DISCUSS STRATEGIC PLANS; REVIEW/ANALYZE IVIEWIT STRATEGIC INVESTOR PLANS	2.25
07/23/01	CONF CALL WITH WARNER AND IVIEWIT; DISCUSS WARNER LICENSE; REVISIONS TO WARNER PROPOSED TERM SHEET	4.25
07/24/01	REVIEW/REVISE WARNER TERM SHEET PER CONFERENCE CALL; REVIEW WARNER STC AND NDA; REVISE WARNER TERM SHEET	4.00
07/25/01	PREPARE WARNER TERM SHEET WITH EXHIBITS	0.25
07/25/01	REVIEW PROPOSED AOL TERMS; REVIEW OF CLIENT AND PATENT COUNSEL COMMENTS	0.75
07/26/01	REVIEW TERM SHEET VERSION TO WARNER; REVIEW MILLER COMMENTS	0.50
07/30/01	CALLS TO CLIENT AND WARNER RE WARNER TERM SHEET REVISIONS	0.25
07/31/01	CALLS WITH WARNER RE TERM SHEET	0.25
Total Hours Worked by Andrew Y. Choung:		33.00
Robert Carter Kirkwood		
07/02/01	VM FROM CLIENT.	0.25
07/03/01	MET WITH ANDREW CHOUNG REGARDING IVIEWIT PRESENTATION TERM SHEET	1.25

IVIEWIT TECHNOLOGIES, INC.

August 15, 2001

Page 4

Re: LICENSING

156775/0002

Invoice No. 8266749

<u>Date</u>	<u>Activity</u>	<u>Hours</u>
07/05/01	FOLLOWED UP WITH WARNER BROTHERS. VMS FROM CLIENT.	1.00
07/06/01	REVIEWED DOC FROM WARNER BROTHERS.	1.50
07/07/01	REVIEWED DOC FROM WARNER BROTHERS.	0.75
07/09/01	MET WITH ANDREW CHOUNG; REVIEWED WB REVISION; REVISE SONY AGREEMENT	3.00
07/10/01	DRAFTED IVIEWIT TERM SHEET FOR PRESENTATION & DEMO VENTURE.	3.50
07/11/01	WORKED ON WARNER BROTHERS DRAFT OF AGREEMENT.	1.50
07/12/01	REVISED E-MAIL RE WB DRAFT;	1.25
07/13/01	TC W/ ROSS MILLER, FOLLOWED UP WITH WARNER BROTHERS.	1.25
07/16/01	LMS FOR RAY CALDITO; ROSS MILLER, NORM ZAFMAN; PREPARED FOR MEETING.	2.25
07/17/01	L/M RAY CALDITO; PREPARED FOR MEETING; MET WITH CLIENTS; DRAFTED TERM SHEET.	4.50
07/18/01	STRUCTURED AND DRAFTED TERM SHEET FOR PATENT LICENSE TO AOL.	8.75
07/19/01	REVIEWED TERM SHEET. VM RE: TERM SHEET.	1.50
07/20/01	SCHEDULING	1.00
07/23/01	AIDEN FOLEY E-MAIL; NEGOTIATION; DICK BERNACCHI; AIDAN FOLEY; T/C WITH AIDAN FOLEY	3.75
07/24/01	REVISED DOCUMENT	3.50
07/25/01	REVIEWED AND REVISED WB TERM SHEET; V/M FROM ROSS MILLER	2.00
07/26/01	T/C ELLIOT BERNSTEIN; ANDREW CHOUNG E-MAIL; E-MAIL TO ROSS MILLER	0.75
07/27/01	E-MAILS FROM ELLIOT BERNSTEIN AND ROSS MILLER	0.75
07/30/01	V/MS FROM ROSS MILLER	0.50
07/31/01	TC WITH CAROLYN FROM WARNER BROTHERS, MET WITH ANDREW CHOUNG, TC WITH ROSS MILLER, LM FOR ROSS MILLER. E-MAIL FROM ROSS MILLER WITH BUSINESS PLAN. TALKED TO DICK BERNACCHI RE: WHICH SECURITY ATTORNEY TO HAVE REVIEW BUSINESS PLAN. TALKED TO RICK WIRTHLIN RE: REVIEWING BUSINESS PLAN. STARTED REVIEW OF BUSINESS PLAN.	4.25
Total Hours Worked by Robert Carter Kirkwood:		48.75
Jane S. Wald		
07/11/01	IN-HOUSE MEMO RE TRADEMARK ISSUES CONCERNING PLANS FOR JOINT POWER-POINT PRESENTATION.	0.50
Total Hours Worked by Jane S. Wald:		0.50
Total Hours:		84.00
Total Fees:		\$24,688.75

IRELL & MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

IVIEWIT TECHNOLOGIES, INC.
August 15, 2001
Page 5

Re: LICENSING
156775/0002
Invoice No. 8266749

TIMEKEEPER SUMMARY

<u>Name</u>	<u>Code</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fee Amount</u>
Richard L. Bernacchi	BERN	580.00	1.75	1,015.00
Jane S. Wald	WALD	450.00	0.50	225.00
Andrew Y. Choung	ACNG	260.00	33.00	8,580.00
Robert Carter Kirkwood	KKWD	305.00	48.75	14,868.75
	Totals:		84.00	\$ 24,688.75

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Reproduction Expense	0.30
Long Distance Phone	15.59
Document Preparation	40.00
	Total Costs: \$55.89

MATTER TOTALS

Current Fees:	\$ 24,688.75
Current Costs:	<u>55.89</u>
Total Current Amount Due:	\$ 24,744.64

IVIEWIT TECHNOLOGIES, INC.
August 15, 2001
Page 6

Re: MISCELLANEOUS
156775/7001
Invoice No. 8266749

MISCELLANEOUS

PROFESSIONAL SERVICES

<u>Date</u>	<u>Activity</u>	<u>Hours</u>
Richard L. Bernacchi		
07/05/01	EMAILS	0.25
07/06/01	EMAILS AND VMS RE WB AND MTG W/ BERNSTEIN ET AL	0.50
07/10/01	EMAILS, CF KIRKWOOD	0.75
07/11/01	EMAILS, T/CS RE MTG ON 7/17	0.25
07/17/01	PREP FOR MTG, VMS, MTG W/ BERNSTEIN, MILLER, ET AL.	2.75
07/23/01	EMAILS, REV OF PPM, REV OF TERM SHEET	1.25
07/31/01	EMAILS, CF KIRKWOOD	0.25
Total Hours Worked by Richard L. Bernacchi:		6.00
Total Hours:		6.00
Total Fees:		\$3,480.00

TIMEKEEPER SUMMARY

<u>Name</u>	<u>Code</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Fee Amount</u>
Richard L. Bernacchi	BERN	580.00	6.00	3,480.00
Totals:			6.00	\$ 3,480.00

COSTS ADVANCED

<u>Description</u>	<u>Amount</u>
Total Costs:	\$0.00

MATTER TOTALS

Current Fees:	\$ 3,480.00
Total Current Amount Due:	\$ 3,480.00

IRELL & MANELLA LLP

A REGISTERED LIMITED LIABILITY LAW PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

1800 AVENUE OF THE STARS, SUITE 900
LOS ANGELES, CALIFORNIA 90067-4276
TELEPHONE (310) 277-1010
TAXPAYER ID 95-1946111

August 15, 2001

Client Number: 156775
Invoice Number: 8266749

IVIEWIT TECHNOLOGIES, INC.
Attn: ELIOT I. BERNSTEIN
505 NORTH BRAND BOULEVARD
SUITE 1420
GLENDALE, CA 91203

REMITTANCE

Please send your payment to this address:

Irell & Manella LLP
1800 Avenue of the Stars, Suite 900
Los Angeles, California 90067-4276

OR wire your payment using the wire instructions below:

INCOMING WIRE INSTRUCTIONS

CitiBank, F.S.B.
787 West 5th Street, 28th Floor
Los Angeles, California 90071

ABA Number: 321171184
Account Number: 601286511
Account Name: Irell & Manella LLP, General Operating Account
Client Name/Number: Iviewit Technologies, Inc./156775
Invoice Number: 8266749
Attorney Name: BERN

Please return this page with your payment.

INVOICE SUMMARY
through July 31, 2001*

Current Fees:	28,168.75
Current Costs:	55.89
Total Current Amount Due:	<u>\$ 28,224.64</u>

* Reflects only time and costs posted through this date.