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March 5, 2002

P. Stephen Lamont
CEO & Director
Iviewit Technologies, Inc.
10 Mela
Rancho Palos Verdes, CA 90275

Re: Proposed License

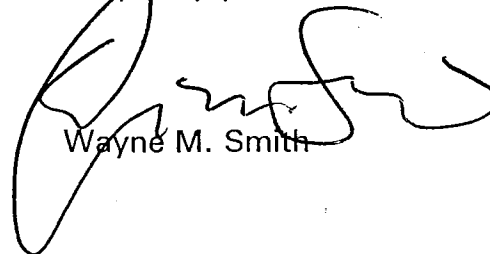
Dear Mr. Lamont:

Your letter of February 27, 2002 to John Calkins has been referred to me for response.

I have reviewed your letter, as well as the prior correspondence between Warner and Iviewit. As we have previously advised, your claims that Warner violated the NDA and engaged in "unauthorized use" of Iviewit's intellectual property are completely without substance or support. Your letter is notable only for its failure to specify even one instance of anything remotely approaching improper conduct by Warner. Indeed, the sheer generality of your assertions speaks volumes regarding their total lack of merit.

From our perspective, nothing remains to be discussed between the parties. We trust that Iviewit will share this view and govern itself accordingly.

Very truly yours,



Wayne M. Smith

WMS:wb
cc: John Calkins