



WARNER BROS.
ENTERTAINMENT INC.

Wayne M. Smith
Vice President
Senior Litigation and
Chief Patent Counsel

December 23, 2009

VIA FACSIMILE

Eliot I. Bernstein
Iviewit Technologies, Inc.
2753 N.W. 34th Street
Boca Raton, FL 33434

Re: Iviewit

Dear Mr. Bernstein:

This acknowledges correspondence sent to me by you and Kevin Hall dated December 18, 2009.

Warner's position on this matter is unchanged, and has remained unchanged since Iviewit last surfaced these same, stale, meritless claims in early 2002. We pointed out at that time that the claims were wholly without basis, and what was Iviewit's response? Nearly eight years of total silence – a tacit and abject admission that the claims utterly lack merit. After such an extraordinary delay during which Iviewit did nothing to vindicate the ongoing wrongs it now claims it was suffering, the notion that this is suddenly a "time sensitive matter" that warrants the imposition of strict deadlines is, quite frankly, laughable.

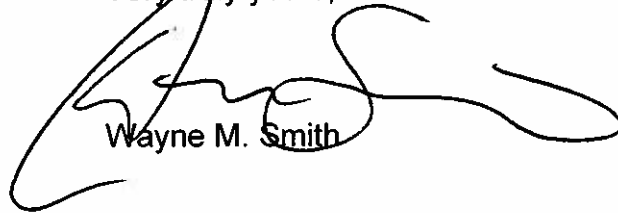
As to the proof you claim to have that dates to early 2002, any alleged claim based on Warner's conduct in 2002 would be time-barred by several years. Moreover, we were aware in 2002 of the "proof" Iviewit claims to possess, and are no more swayed by it now than we were then. Your time-barred claims 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. Your conduct demonstrates that you know this to be true, as you have had a copy of the email since 2002, yet have done nothing to vindicate the wrongs that you now claim it shows Iviewit suffered. Here, your years of inaction speak far louder than your much belated words.

A Time Warner Company

Kevin R. Hall
Eliot Bernstein
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As we have nothing further to say with respect to this matter we consider it to be closed.

Very truly yours,

A handwritten signature in black ink, appearing to read "Wayne M. Smith", written over the typed name.

Wayne M. Smith

WMS:wb

cc: John A. Rogovin
General Counsel
Warner Bros. Entertainment Inc.

Kevin R. Hall
Business Consultant to Eliot Bernstein
Iviewit Technologies, Inc.