



IVIEWIT HOLDINGS, INC.

P. Stephen Lamont
Chief Executive Officer
Direct Dial: 914-217-0038

June 27, 2003

By Overnight Delivery

Thomas J. Cahill, Esq.
Chief Counsel
First Judicial Department Departmental Disciplinary Committee
61 Broadway, 2nd Floor
New York, New York 10006

Re: **Rebuttal of Kenneth Rubenstein, Esq. Response to Complaint of Iviewit Holdings, Inc., Docket 2003.0531**

Dear Mr. Cahill:

By way of introduction, I am Chief Executive Officer (Acting) of Iviewit Holdings, Inc. and its subsidiaries (collectively, "Company") with a background of which the Company invites you to view at <http://www.iviewit.com/management.htm>, and I write to rebut all those material feints, denials, and, therefore, inconsistencies in the response of Kenneth Rubenstein, Esq. ("Respondent") to the Company's New York Bar Complaint of February 26 ("Complaint").

Moreover, the facts of the Complaint find Respondent so unclad that he resorts to disingenuously traversing from tall tales of retaliation to some irrelevant litigation, to stories of a "failed dotcom company looking for someone to blame," and even to the personal attacks on the founder and principal inventor of the Company, whose passion for his inventions confounds the mind of Respondent whose personal, financial, and other ambitions rise above all, to the detriment of his clients. Furthermore, Respondent continues this transparent discourse and all the while maintaining "The only thing I did for Iviewit is I referred them to another patent lawyer,"¹ which the Company shall incite in the minds of First Judicial Department Departmental Disciplinary Committee

¹ Deposition of Kenneth Rubenstein at 23, *Proskauer Rose LLP v. Iviewit.com, Inc. et. al. Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001)*, attached herein as [Exhibit A](#).



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that such a statement by Respondent could not be farther from the truth, as evidenced by Section I to Section XII, *infra*.

Prior to Section I to Section XII, *infra*, however, the first feint we need to address, and as Respondent has chosen to apprise you, is that the Company and Respondent's employer, Proskauer Rose LLP ("Proskauer"), are parties to that certain litigation titled *Proskauer Rose LLP v. Iviewit.com, Inc. et. al., Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001)* ("Litigation") that, as Respondent is aware, yet prefaces and attributes the Complaint to said Litigation, bears not one iota of relevance to the specific allegations contained in the Company's Complaint.

Second, another important feint to correct, and wherein Respondent hopes that, through his megalomaniacal feints, denials, and inconsistencies, First Judicial Department Departmental Disciplinary Committee fails to see the forest from the trees, is that the Company is not now nor has ever been a so called "dotcom" company, but rather is a designer and developer of video scaling and imaging technologies where, in combination and among other things, said technologies have the capability of "panning and zooming" on any image or any image within a video without degradation to the quality of that image (where degradation is termed "pixelation" to those skilled in the art).

Additionally, the Company technologies are targeted to device original equipment manufacturers ("OEMs") who, when individually, or in combination with other third party hardware, firmware, and/or software, shall include them in OEM products such as, but not limited to, cable set top boxes, satellite set top boxes, analog-to-digital converter boxes, next generation DVD players, digital cameras, personal video recorders, and personal computers; alternatively the Company has the option of exclusively contributing said essential technologies to the multimedia patent pools known as MPEG 2 (digital compression according the digital television standard), MPEG 4 (another compression standard at a lower bit rate, and wherein interactive objects may be embedded), and DVD ("digital video disc") player-drive-codec and the discs themselves.

Third, and most disingenuously, Respondent attempts to point to the two and one half percent (2.5%) interest, an interest that Proskauer paid a nominal, par value price for, and that was supposedly in return for adoption by the MPEG 2 patent pool of the essential Company's inventions, in the Company's direct, 92.03% owned, subsidiary, Iviewit Technologies, Inc., that more specifically translates into a one and ninety nine one hundredths of a percent (1.99%) fully diluted interest in lower valued Class B Non-Voting shares of the Company's direct subsidiary, as a motivation for Proskauer to see the Company succeed, yet fails to apprise First Judicial Department Departmental Disciplinary Committee that in Respondent's stewardship of the MPEG 2 patent pool,



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which presently generates royalties in the nine figures, according to industry observers, and that once digital television and the content therewith assumes a penetration rate in U.S. households akin to analog color television that said royalties from MPEG 2 shall rise into the trillions of dollars, and much to the benefit of Respondent in his role as counsel, by his admission², and to the best of the Company's knowledge, patent evaluator, and Proskauer, thereby dwarfing any potential realized gain from the nominally priced equity position in the Company's direct subsidiary. Clearly, by this analysis, the Company suggests that Respondent and his author, Steven C. Krane ("Author"), continue to apply their skills sets towards, physics and technology licensing, and legal ethics and dispute resolution, respectively, as their prospects of future careers as financial analysts have diminished as a result of this poorly attempted feint in the response of Respondent.

Fourth, and an equally poorly analyzed feint, is Respondent's reference to a letter presented in his deposition to that certain Litigation on November 20, 2002, wherein such Litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, seemingly attempting to engage Respondent's services future services, but by viewing an electronic copy and right clicking the mouse of a IBM compatible personal computer and selecting "properties" it is clear to Respondent that said letter's date of creation was April 25, 2002, with a means to that would allow Respondent to "save his soul" by reaffirm prior statements to potential licensees, and inapposite to Respondent's assumed intention (see Section IX Subsection A and Exhibit O – Statement of CEO Lamont).

Lastly, Mr. Cahill, and as Respondent would have you believe, this is NOT the Complaint of Eliot I. Bernstein, but of Iviewit Holdings, Inc. (a Delaware Corporation) funded in total of approximately Six Million Dollars (\$6,000,000) by prominent investors and entertainment professionals alike, including, but not limited to: Wayne Huizenga, Wayne Huizenga Jr., Alan Epstein, Esq. and Michele Mulrooney, Esq. of Armstrong Hirsch Jackoway Tyerman & Wertheimer of Los Angeles. Cal., Kenneth Anderson, CPA, Donald Kane (formerly Managing Director of Goldman Sachs), James Osterling, James Armstrong, Ellen DeGenres, Alan Young, Allan Shapiro (Atlas Entertainment), Mitchell Welsch (Vice President of UBS Paine Webber), and Jeffrey Friedstein (Vice President of Goldman Sachs), Caroline P. Rogers, Esq. and many others.

Furthermore, the allegations in the Complaint stem from legal reviews by Irell and Manella of Beverly Hills, Cal, Blakely Sokoloff Taylor & Zafman LLP of Los Angeles, Cal., Caroline P. Rogers, Esq., the Chicago office of Greenberg Traurig LLP, Steven M. Selz, Esq., and by executives of Warner Bros., a unit of AOL Time Warner, Inc., who in the course of discussion both at the business level and personal level have advised that looks can be deceiving when viewing the Company's patent applications filed by patent counsel under the supervision of Respondent, as the filings they viewed differ materially,

² *Supra* Note 1 at 22.



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and, perhaps, fraudulently, the Company alleges, from the teachings and disclosures of the Company's inventors, Mr. Bernstein, Zakirul Shirajee, and Jude Rosario to the detriment of the Company's filings.

Now therefore, the Company points straight to the heart of the matters, and despite Respondent's statements in his deposition, wherein such Litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, and laughable statements at that, the Company alleges, that include but are not limited to, "The only thing I did for Iviewit is I referred them to another patent lawyer" and "I consider the deposition nothing but harassment, considering that I had nothing to do with the company³," and his denial of making any representations to any party with regard to the Company's technologies⁴, we summarily state that from the benefit of the narrative and attached exhibits below, the Company shall incite in the minds of First Judicial Department Departmental Disciplinary Committee that Respondent: (I) engaged in a series of dishonesties, appearances of untrustworthiness, conduct involving dishonesty, fraud, deceit, and misrepresentation with, and as the supervising attorney of, one Raymond A. Joao⁵ who at the time of Respondent's referral was in transition from places unknown, but later figuratively drops out of the sky, while misrepresented as a member of Proskauer, and as of February 1999, becomes of counsel to Meltzer, Lippe Goldstein & Schlissel LLP ("MLGS"), Respondent's former employer, in an attempt to bury the Company's inventions that are a competitive threat to the multimedia patent pools of which Respondent holds the position of counsel, by self admission, and, to the best of the Company's knowledge, patent evaluator; (II) engaged in a series of improprieties and deceptions with a one Christopher C. Wheeler⁷, a Partner in the Boca Raton office of Proskauer Rose LLP ("Proskauer") in a further attempt to deprive the Company of its technologies for the benefit of Respondent, Mr. Wheeler, and Proskauer by directing Mr. Wheeler to proliferate the Company's technologies across a wide array of clients of Respondent, Mr. Wheeler, and Proskauer, according to Non-Disclosure Agreements ("NDAs") never enforced by Mr. Wheeler, and a true list of clients conducting said unauthorized use is attached herein as [Exhibit D](#); (III) by virtue of his actions in (I) thereby perpetrating a fraud upon the United States Patent and Trademark Office ("USPTO") in the supervision of Mr. Joao; and (IV) by virtue of (I) through (III) all to

³ *Supra* Note 1 at 12.

⁴ *Supra* Note 1 at 40.

⁵ First Judicial Department Departmental Disciplinary Committee should be apprised of the fact that the Company has filed, as it relates to Mr. Joao, a complaint with the New York State Bar Association wherein such complaint, response to said complaint, and the Company's rebuttal are attached herein as [Exhibit B](#).

⁶ *Supra* Note 2.

⁷ First Judicial Department Departmental Disciplinary Committee should be apprised of the fact that the Company has similarly filed, as it relates to Mr. Wheeler, a complaint with The Florida Bar Association wherein such complaint, response to said complaint, the Company's rebuttal to said complaint, Mr. Wheeler's second response, and the Company's second rebuttal are attached herein as [Exhibit C](#).



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the detriment of the patent filings and present fortunes of the Company and its stakeholders alike.

Accordingly, on behalf of the Company, and for ease of reference I insert the major allegations of the Complaint within the framework of The Lawyer's Code of Professional Responsibility of the New York State Bar Association,⁸ cross referencing Title 22 of New York Codes, Rules and Regulations⁹ ("NYCRR"), and shall cite specific documentation in exhibits attached hereto:

I. DR 1-102 [§1200.3] Misconduct.

The Company rebuts the feints, denials, and, therefore, inconsistencies in the response of Respondent and re-alleges that Respondent had, during the period of representation of the Company from 1998 to mid 2001, and irrespective of at which date an engagement agreement was executed by and between Proskauer and the Company: (I); engaged in illegal conduct that adversely reflected on Respondent's honesty, trustworthiness, and fitness as an attorney; (II) circumvented a Disciplinary Rule through actions of another, Mr. Joao; (III) engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation; and (IV) engaged in other conduct that adversely reflects on Respondent's fitness as a lawyer.

Additionally, the Company, *interalia*, shall establish: (I) that Respondent, as the first technologist to benefit from the inventions disclosures by the Company, was seen by the inventors, executive management, investors, and potential licensees, as the individual responsible for the oversight of the Company's patent prosecution process; (II) that Respondent used the referral of Mr. Joao as the cloaking device to bury the Company's inventions that are competitive threats to the multimedia patent pools, thereby maintaining Respondent's personal financial gains, esteem, and clients from the multimedia patent pools where Respondent, by admission, holds the position as counsel, and also, to the Company's best knowledge, patent evaluator; (III) that Respondent opined as to the novelty of the Company's inventions to investors and potential licensees at the same time he was directing Mr. Joao to bury the Company's inventions that are a competitive threat to his patent pools in provisional patent filings and directing Mr. Wheeler to proliferate the Company's technologies among clients of Respondent, Mr. Wheeler, and Proskauer without the enforcement of NDAs; and (IV) that Respondent engaged in other conduct that adversely reflects on Respondent's fitness as a lawyer by his unconscionable speaking of falsehoods in a recent deposition in the Litigation, wherein such litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, in which he denies, *interalia*: (a) knowledge of the Company, however, has been named as overseer of the Company's patent prosecution process and has been

⁸ Lawyer's Code of Professional Responsibility, New York State Bar Association (January 1, 2002)

⁹ 22 New York Code, Rules and Regulations.



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named as a member of the Company's Advisory Board and has opined as to the novelty of the Company's inventions to investors and potential licensees alike; (b) denies knowledge of the Company's main inventor, Mr. Bernstein, and other inventors, although he has spent many hours in disclosure sessions with the Company's inventors; and (c) has refused to describe his involvement with the organization MPEG LA, LCC that through doctrines of *respondeat superior* and vicarious liability may be liable for the actions of Respondent in other forums separate and apart from the Complaint, and where said speaking of falsehoods in (a) through (c) has been steadfastly repeated in Respondent's response to the Complaint.

More specifically, Respondent, when first apprised of the Company's technologies states, through Mr. Wheeler, the opinion that they are "novel" and a statement relied upon by early investors in the Company. Moreover, through and in conjunction with Mr. Wheeler, Respondent becomes fully aware of the Company's inventions whereby he receives invention processes, visits the proprietary pages of the Company's web site, receives proprietary and confidential CD-ROM's, is, factually, in constant phone contact with the Company's inventors to learn the Company's techniques often times with his underling, Mr. Joao, and transmits examples of patents to Mr. Bernstein that point to the patent prosecution process he intends to oversee and undertake in conjunction with Mr. Joao, attached herein as [Exhibit E](#).

Moreover, once knowledgeable about the Company's inventions and in disclosure teleconferences with Mr. Bernstein, the Company finds Respondent muttering to himself "I missed that" and "we never thought of that" and "**THIS CHANGES EVERYTHING.**" Furthermore, when Respondent's muttering of "I missed that" and "we never thought of that," the Company alleges that Respondent is incensed at the thought of a self taught video engineer, the likes of Mr. Bernstein and his fellow inventors, formulating video and imaging processes that trump the preeminent patent pools formed by Respondent, the patents of which were evaluated by Respondent, the organization of which is counseled by Respondent, and the licensee and licensor list of which Respondent counts as some of his clients as described at the URL at http://www.proskauer.com/lawyers_at_proskauer/atty_data/4747, where his client list includes some of those companies listed in the MPEG 2 patent pool, and highlighted as attached herein as [Exhibit F](#).

Furthermore, Respondent is seen pointed to by former company executive management, and named in multiple Company business plans authored by and reviewed and billed for by Mr. Wheeler and delivered to Respondent's for his review, and by potential license partners as the "go to" individual regarding information and opinions on the Company's inventions examples of which are attached herein as [Exhibit G](#).

A. More importantly, the Company points to his alleged mutterings that "**THIS**



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CHANGES EVERYTHING,” wherein **“EVERYTHING”** allegedly refers to Respondent’s formation, patent evaluation, and counseling to the organization MPEG LA, LLC that coordinates the MPEG 2 and MPEG 4 patent pools of which the Company’s inventions are a competitive threat.

Factually, the Company has knowledge that, as well as Respondent holding the position of counsel by his own admission, Respondent holds the position of patent evaluator, and wherein Respondent: (a) may personally profit as said patent evaluator by, to the best of the Company’s knowledge, receiving a fee of Eight Thousand Five Hundred Dollars (\$8,500) per patent review¹⁰; (b) wherein Mr. Rubenstein counts as among his clients certain licensors and licensees of said patent pools, and receives remuneration as the billing Partner in representation of those clients by Respondent and Proskauer; and (c) wherein it is in the best personal, financial interest of Respondent to direct and engage with Mr. Joao and Mr. Wheeler in said series of dishonesties, appearances of untrustworthiness, conduct involving dishonesty, fraud, deceit, and misrepresentation to remove the competitive threat of the Company’s inventions to said multimedia patent pools, thereby securing his own personal gain and, perhaps, that of Proskauer.

Lastly, given this time line of events concerning Respondent, who is desirous of maintaining Respondent’s personal financial gains, esteem, probable gains to Respondent’s employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company’s inventions, it becomes strikingly unusual that Respondent and other former members and associates of MLGS who at the time just transferred with Respondent to Proskauer, pass on the patent prosecution work of the Company for their new employer, Proskauer, and refer it back to their former law firm, MLGS, and an attorney, in one Mr. Joao, who

¹⁰ First Judicial Department Departmental Disciplinary Committee should be apprised of the fact that: (i) said patent pool known as MPEG 2 contains, as of even date above, approximately Five Hundred and Eighty (580) essential patents, and contains some eighty to ninety percent (80% to 90%), according to industry observers, of the essential patents relevant to this pool; (ii) that said patent pool known as DVD contains, as of even date above, approximately Six Hundred and Seventy Five (675) essential patents, and the Company has no knowledge as to what percentage of the essential patents are contained relevant to this pool; and (iii) that said patent pool known as MPEG 4 presently contains approximately One Hundred (100) essential patents, and by the Company’s estimation contains approximately twenty five percent (25%) of the essential patents relevant to this pool; (iv) that by virtue of (i) and (ii) herein, Respondent may have personally profited, absent any sharing with his former or present employers or in the operating budget of MPEG LA, LLC, in the amount of approximately Five Million Seven Hundred Thousand Dollars (\$5,700,000); and (v) that by virtue of (iii) herein, Respondent may stand, from this activity alone, to personally profit in the future, absent any sharing with his present employer or the operating budget of MPEG LA, LLC, of approximately Two Million Five Hundred Thousand Dollars (\$2,500,000), as well as profiting, the Company alleges, in other ways from the burying of the Company’s technologies, or resurrecting them with a cumulative present value of up to Seventeen Billion Dollars (\$17,000,000,000) over twenty (20) year patent life.



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seemingly drops out of the sky and has no connection to the former attorneys, or do Respondent and Mr. Joao have a former connection? Moreover, and at this point in the time line, Respondent has already opined that the Company's inventions are "novel" and essential to MPEG, as well as, in the Company's opinion, a competitive threat to MPEG, which lends great support to the Company's contentions that Respondent saw the personal financial gains, esteem, and current and prospective clients from the multimedia patent pools as needs to bury the Company's inventions.

Finally, it is proximate to this series of events and circumstances that the Company alleges that Respondent, desirous of maintaining Respondent's personal, financial gains, esteem, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, engaged, with and while acting as the overseer of Mr. Joao, in conduct involving dishonesty, fraud, deceit, and misrepresentation, wherein Respondent who has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions by missing critical elements in the provisional patent applications, as attached herein as [Exhibit H](#); Mr. Bernstein, the other inventors, former President & COO Brian G. Utley, and representatives of the "seed" investor, an affiliate of Huizenga Holdings, Inc. find: (I) flaws in patent applications; (II) material differences between what was disclosed and contained in filed patent applications, as further described in Exhibit H by the letter of Mr. Utley; and (III) patent applications that do not include all the inventors¹¹.

B. Still further, the opinions of Respondent are instrumental in the "seed" funding of the Company by an affiliate of Huizenga Holdings, Inc. (Wayne Huizenga of Blockbuster fame) wherein Respondent interfaces with the Huizenga investment professionals, and Mr. Wheeler reiterates Respondent's opinions regarding the Company's inventions. Similarly, Mr. Wheeler relays Respondent's opinions to Goldman Sachs Group, Inc., Gruntal & Co. (presently a unit of Raymond James Financial Inc.), and a whole host of other investors and potential license partners now conducting the unauthorized use of the Company technologies under NDAs not enforced by Respondent and Mr. Wheeler.

Lastly, to investors in the Company, it was the representation of Respondent and Mr. Wheeler that Respondent's patent pools and other interested clients of Respondent and Mr. Wheeler would license the Company's technologies; it was also represented that Respondent made positive decisions on the essentiality of the Company's patents pending to potential licensees of the Company, in particular with respect to Warner Bros., and his close association with a one Gregory B. Thagard, an individual who holds the inventor status for approximately thirteen patents in the DVD patent pool¹² and was associated

¹¹ 35 U.S.C. Sec. 116 (1985).

¹² As to conflicts of interest, it should be similarly noted that the DVD patent pool also benefits from the Company's technologies, and that Respondent fails to disclose same with respect to his discussions with Mr. Thagard that the Company was apprised by Mr. Thagard.



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with Respondent in the Massachusetts Institute of Technology's Media Lab; instances of investor and licensee representations are more particularly described by [Exhibit I](#).

C. Lastly, through his many denials and, factual outright disavowing numerous items in his deposition with regard to the Litigation, wherein such Litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, and through his many denials and, factual outright disavowing:

1. any knowledge whatsoever of the Company;¹³
2. any knowledge whatsoever of Mr. Bernstein and the other true inventors;¹⁴
3. any knowledge whatsoever of techniques known as pan and zoom technology;¹⁵
4. and through his refusal to answer questions regarding the allegedly vicariously liable MPEG LA, LLC¹⁶ amongst others;
5. his charge that the deposition was harassment in that he had nothing to do with the Company;¹⁷
6. his steadfast denial of technology known as scaled video;¹⁸
7. his claim as to never opining on the Company's technology;¹⁹
8. his denial of ever having been involved in meetings concerning the Company;²⁰
9. his denial of ever having any discussion with anyone at Proskauer concerning the Company's technology;²¹
10. his admission of not keeping notes or records of his conversations to Mr. Wheeler;²²
11. his acknowledgement of never having billed the Company, though his name appears more than a dozen times, absent those billings that may have purposely removed, in billings from Mr. Wheeler's office;²³
12. his denial of making any representations to any party with regard to the Company's technologies;²⁴
13. his stunning reversal of his possible conversation with third parties regarding the Company's technologies;²⁵ and,
14. and his lack of knowledge as to why his name appears in an electronic mail

¹³ *Supra* Note 1 at 10-11.

¹⁴ *Supra* Note 1 at 11.

¹⁵ *Supra* Note 1 at 10.

¹⁶ *Supra* Note 1 at 12.

¹⁷ *Supra* Note 3.

¹⁸ *Supra* Note 1 at 22-23.

¹⁹ *Supra* Note 1 at 23.

²⁰ *Supra* Note 1 at 24.

²¹ *Supra* Note 1 at 26.

²² *Supra* Note 1 at 43.

²³ *Supra* Note 1 at 43.

²⁴ *Supra* Note 4.

²⁵ *Supra* Note 1 at 75.



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message to a member of AOL Time Warner's investment team, wherein that message states that Respondent opined on the Company's technologies.²⁶

Accordingly, by subparagraphs 1 to 14 above, Respondent has engaged in other conduct that adversely reflects on Respondent's fitness as a lawyer, in light of said denials of which the Company shall conclusively prove otherwise, infra..

II. DR 1-103 [§1200.4] Disclosure of Information to Authorities.

A. The Company realleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, inclusive. Moreover, the Company further re-alleges that Respondent who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, possessed knowledge of a violation of DR 1-102 [§1200.3] that raises a substantial question as to the honesty of Mr. Joao, Mr. Joao's trustworthiness, Mr. Joao's fitness as a lawyer, whom Respondent has recruited to assist, the Company alleges, in the burying the Company's invention, whereby Respondent failed to report such knowledge to a tribunal or other authority empowered to investigate or act upon such violation.

Still further, and by [Exhibit I](#), the Company alleges Respondent's awareness of violations of Mr. Joao during a meeting at Respondent's New York office with a one Steven Filipeck, Esq. representing Huizenga Holdings, as well as others, pertaining to the Company's patent filings, and based on Mr. Filipeck's review of Mr. Joao's, under the direction of Respondent, provisional work; Huizenga Holdings, Inc. was the initial investor in the Company and this meeting materially impacts future Huizenga investments which, as a result of the faulty provisional patent applications, were never forthcoming.

Moreover, the Company further alleges that Respondent had knowledge of a violation of DR 1-102 [§1200.3] that raises a substantial question as to the honesty of a one William J. Dick, Esq. of Foley & Lardner, Milwaukee, Wis. and Mr. Utley, whereby Respondent similarly failed to report such knowledge to a tribunal or other authority empowered to investigate or act upon such violation.

Still further, the Company further alleges that Respondent had knowledge of a violation of DR 1-102 [§1200.3] that raises a substantial question as to the honesty of Mr. Wheeler,

²⁶ *Supra* Note 1 at 87.



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whereby Respondent similarly failed to report such knowledge to a tribunal or other authority empowered to investigate or act upon such violation.

Lastly, the Company further alleges that Respondent may have had knowledge of factors that may raise a substantial question as to the honesty of a one H. Hickman Powell III and Stephen J. Warner, Managing Director and Co-Founder and Chairman, respectively, of one Crossbow Ventures, Inc. of West Palm Beach, Fla., an affiliate of which was the Company's lead investor, whereby Respondent similarly failed to report such knowledge to a tribunal or other authority empowered to investigate or act upon such violation.

Moreover, with respect to Messrs. Powell and Warner and Crossbow, in late 1999, they were introduced to the Company by Mr. Wheeler, who had indicated to the Company that they were interested in an equity investment in the Company once they had conducted a thorough due diligence review of the Company's intellectual property and provisional patent filings with a independent third party patent counsel, and in conjunction with Respondent and Mr. Joao. Clearly, as Crossbow proceeded to invest a total of Four Million Dollars consisting of One Million Eight Hundred Thousand Dollars (\$1,800,000) in equity (January 2000), One Million Two Hundred Thousand Dollars (\$1,200,000) in unsecured notes (December 2000), and Eight Hundred Thousand Dollars (\$800,000) in secured notes²⁷ (May to September 2001) in the Company, said independent intellectual property review passed with flying colors, but what strikes the Company as unusual is that the independent intellectual property review by Crossbow in conjunction with Respondent and Mr. Joao, is in diametric opposition to the review of Foley & Lardner, and in diametric opposition to the review of the Company's present patent prosecution counsel of Blakely, Sokoloff, Taylor & Zafman LLP of Los Angeles, Cal., and lastly, is in diametric opposition to the review of the Company's latest patent review counsel, the Chicago office of Greenberg Traurig LLP.

Finally, following the time line of events, the termination of Mr. Utley for cause follows with a breach of contract action (since dismissed) by, among others, Mr. Utley, followed by Mr. Utley's petition in an involuntary bankruptcy (since dismissed) against the Company, followed by the Litigation (pending) by and between the Company and Proskauer, wherein such litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, followed by the execution of Crossbow's secured notes collateralized by the Company's intellectual property, followed by the halting of funding by Crossbow Ventures that was far lower than the committed for that round, followed by a demand letter for accrued but unpaid interest by Crossbow Ventures to the Company, followed by a default notice and demand for all principal and accrued but unpaid interest under the secured notes by Crossbow Ventures to the Company, and followed by a notice of

²⁷ The secured notes, supposedly, were to protect the Company from the lawsuits of Mr. Utley and Proskauer cited directly below.



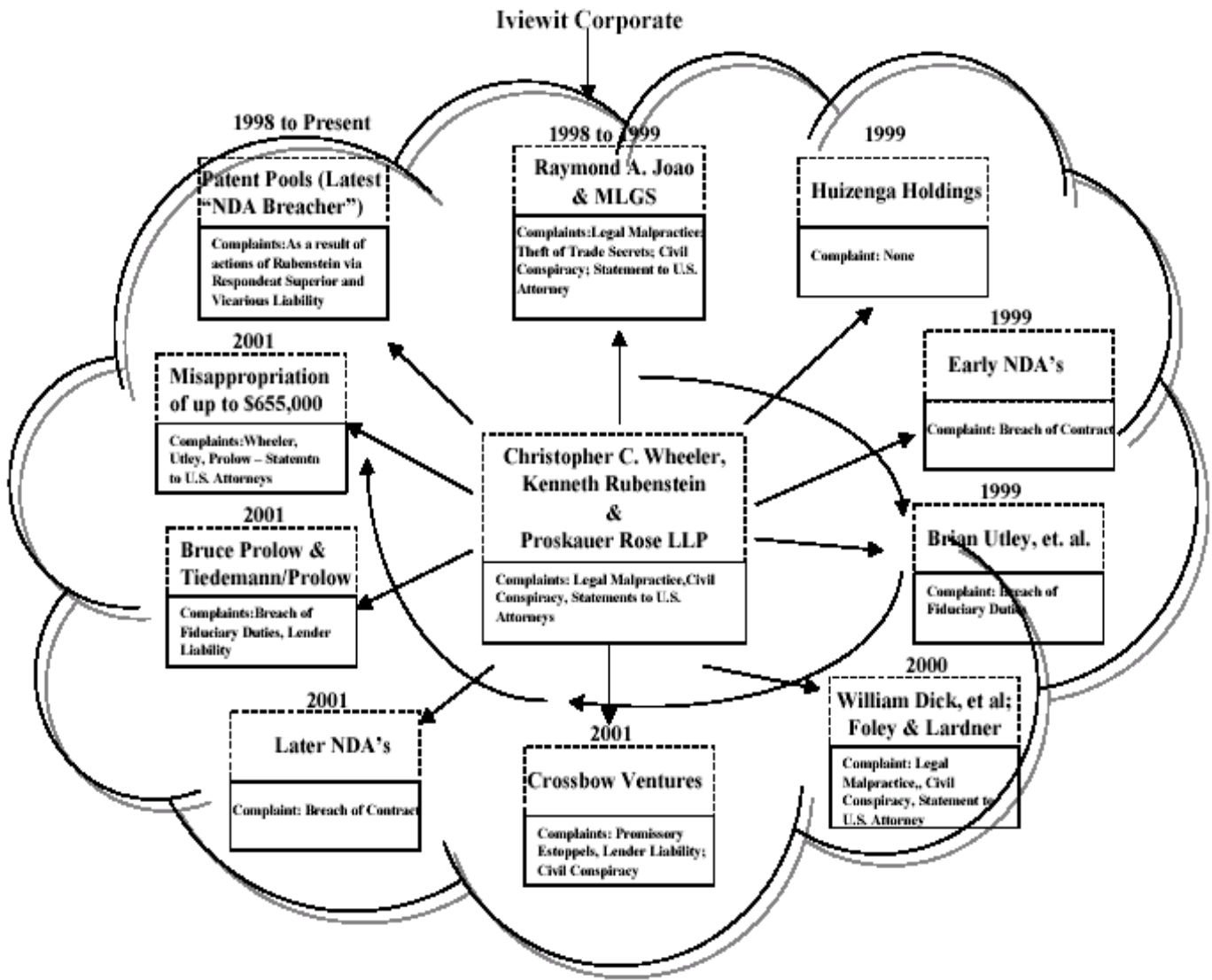
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assignment of the intellectual property of the Company by Crossbow Ventures (presently the subject of dispute), and the Company finds itself asking:

Are not all these individuals and entities the referrals of Proskauer, Mr. Wheeler, and Respondent, and introduced after Respondent has been apprised of the Company inventions, and declaring them as 'novel,' and that '[Respondent] missed that,' and that '[Respondent] never thought of that,' and, lastly Respondent's statement that 'this changes everything,' and whereby the efforts of a preeminent multimedia patent counsel, such as Respondent or another, who is desirous of maintaining Respondent's personal financial gains, esteem, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, may be of utilization later after the above said series of events rendered the Company, its inventors, the predominance of its shareholders, absent Mr. Utley and Crossbow and Proskauer, neutralized, in the resurrection of the Company's inventions for the benefit of Respondent, Mr. Wheeler, Proskauer, Mr. Powell, Mr. Warner, Crossbow, and Mr. Utley?

Graphically, a description of the Company's question may be represented by the following:

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B. Similarly, the Company re-alleges that Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions possessed knowledge or evidence, not protected as a confidence or secret, concerning Mr. Joao, without revealing such knowledge or evidence to the United States Patent and Trademark Office ("USPTO") and other authorities empowered to investigate or act upon the irresponsible conduct of Mr. Joao.

C. Moreover, the Company further alleges that Respondent had knowledge of a violation of DR 1-102 [§1200.3] that raises a substantial question as to the honesty of a ones Steven Becker and Douglas Boehm of Foley & Lardner and, whereby Respondent similarly failed to report such knowledge to a tribunal or other authority empowered to investigate or act upon such violation.

III. DR 1-104 [§1200.5] Responsibilities of a Partner or Supervisory Lawyer and Subordinate Lawyers.

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, and Section II Subsection A-C, inclusive. More specifically, the Company re-alleges that Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, is responsible for a violation of the Disciplinary Rules by Mr. Joao whereby: (I) Respondent ordered and directed the irresponsible misconduct of Mr. Joao in burying the Company's technologies, and, with full knowledge of Mr. Joao's specific misconduct, ratified said misconduct; (II) Respondent ordered and directed the irresponsible misconduct of subsequent patent counsel Mr. Dick, a one Steven Becker, a one Douglas Boehm all of Foley & Lardner, and Mr. Utley in continuing to bury the Company's technologies, and, with full knowledge of their specific misconduct, ratified said misconduct; and (III) Respondent had supervisory authority over these individuals and knew of such misconduct that Respondent, ordered, directed, and ratified, and in the exercise of reasonable management and supervisory authority where Respondent knowing of said misconduct failed to take remedial action at a time when the consequences of their misconduct could be or could have been avoided or mitigated²⁸.

Lastly, and aside from the fact that Respondent ordered and directed the irresponsible misconduct of Mr. Joao in burying the Company's technologies, and, with full knowledge of Mr. Joao's specific misconduct, ratified said misconduct, Respondent was negligible in the referral to Mr. Joao in that Mr. Joao presently has numerous patents

²⁸ Much in the same way that, in other forums, the doctrines of *respondeat superior* and vicarious liability would impinge liability upon Respondent for the wanton acts of Mr. Joao, and wherein the scope of Mr. Joao's employment indicates a principal-agent relationship by and between Respondent and Mr. Joao.



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issued and patent applications pending since meeting the inventors, nearly eighty (80) in total, and where these inventions concern those allegedly learned through his engagement with the Company, the royalties, if measured along the lines of the MPEG 2 patent pool, can represent upwards of, if not more than, Twelve Million Dollars (\$12,000,000) per annum; similarly, Respondent was negligent in Proskauer's referral of Foley & Lardner, whereby the lead counsel to the Company, Mr. Dick, was previously involved in alleged intellectual property malfeasances with Mr. Utley, and considering the particular patent applications written into Mr. Utley as the sole inventor, royalties flowing from these patents might approach more than One Billion Dollars (\$1,000,000,000) annually.

IV. DR 1-107 [1200.5-c] Contractual Relationships Between Lawyers and Nonlegal Professionals

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, and Section III Subsection A, inclusive. Moreover, the Company further re-alleges that Respondent's practice of law during his representation of the Company lacked the essential tradition of complete independence and uncompromised loyalty to the Company as a result of Respondent's representation as counsel and, to the best of the Company's knowledge, patent evaluator, to the entity known as MPEG LA, LLC, or the licensor of those essential patents known as MPEG 2 and MPEG 4, the DVD patent pool administered by DVD 6C Licensing Agency, that the Company's technologies provide for a competitive threat, as evidenced by [Exhibit J](#) attached herein, and other clients, wherein Respondent refuses to answer questions in his deposition with regard to the Litigation²⁹, wherein such Litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, concerning questions pertaining to MPEG LA, LLC, as, the Company alleges, Respondent is fully aware that the misconduct of Mr. Joao as overseen by Respondent, would rise to the level of MPEG LA, LLC through doctrines of *respondeat superior* and vicarious liability, thereby impinging upon Respondent's personal financial gains whereby Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions

B. Moreover, the Company re-alleges that Respondent's representation of the Company lacked the tradition of complete independence and uncompromised loyalty as outlined in this Section, Subsection A, as a result of Respondent's simultaneous representation of MPEG LA, LLC as well as other clients possessing overlapping interests with respect to the Company, the Company lacked the guarantee of independent professional judgment and undivided loyalty uncompromised by conflicts of interest in its representation by

²⁹ *Supra* Note 14.



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Respondent when viewing the Company's technologies as competitive threats to those technologies licensed by MPEG LA, LLC and Respondent's personal financial gains as its counsel, and to the best of the Company's knowledge, patent evaluator.

Lastly, as a result of this Section Subsections A and B, the Company re-alleges that Respondent failed: (I) in his responsibility to maintain his or own independent professional judgment; (II) to maintain the confidences and secrets of the Company; and (III) to otherwise comply with the legal and ethical principles governing lawyers in New York State.

V. DR 4-101 [§1200.19] Preservation of Confidences and Secrets of a Client.

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, and Section IV Subsection A-C, inclusive. Wherein, "confidence" refers to information protected by the attorney-client privilege under applicable law, and "secret" refers to other information gained in the professional relationship that the Company had requested be held inviolate and the disclosure of which would likely be detrimental to the Company, the Company further re-alleges that Respondent (I) used the confidences and trade secrets of the Company to the disadvantage of the Company; (II) revealed, by using for Respondent's own gain, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, confidences and trade secrets of the Company, to the disadvantage of the Company; and (III) Respondent failed to exercise reasonable care to prevent his clients from disclosing and using the confidences and trade secrets of the Company.

More specifically, the Company re-alleges that Respondent revealed confidences and trade secrets of the Company to the disadvantage of the Company as evidenced by the billings of Proskauer wherein Respondent is named numerous times and has participated in numerous hours of billings by Proskauer, attached herein as [Exhibit K](#). Furthermore, in his response, Respondent points to the fact that he has not billed for one hour of work³⁰ in representation of the Company, whereby by Exhibit K, the Company finds itself asking "Does Respondent work for free?" and answers by replying "No, but only when Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently,

³⁰ Kenneth Rubenstein, *Response to Complaint of Eliot Bernstein Against Kenneth Rubenstein*, First Judicial Department Departmental Disciplinary Committee Docket 2003.0531 5 (April 11, 2003).



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see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, as a means to cloak his involvement in the burying of the Company's inventions." Moreover, it should be similarly noted with respect to the billings of Proskauer that the Company further alleges that Proskauer's early bills bear eerie evidence of possible tampering, and wherein Respondent's name and patent discussion entries may have been removed in an effort to exculpate Respondent.

Furthermore, the Company re-alleges that Respondent revealed, by using for Respondent's own gain, confidences and trade secrets of the Company, to the disadvantage of the Company according to the same analysis in this Section, Subsection A.

B. Lastly, the Company re-alleges that Respondent failed to exercise reasonable care to prevent his clients from disclosing and using the confidences and trade secrets of the Company as evidenced by the URL at <http://trailers.warnerbros.com/web/category.jsp?id=action>, whereby on the website of Warner Bros, a client of Respondent as evidenced by Mr. Wheeler's second response³¹ to the Company's Complaint against Mr. Wheeler, a viewer who selects an action trailer and choosing Windows Media Player at a connection speed of 300k and when observing the trailer and right clicking the viewer's personal computer mouse and choosing the option "statistics" and then choosing the option "advanced," the quality of video seen at the specified bit rate and connection speed that deliver twenty (24) to thirty (30) full screen frames per second (termed "full frame rates" to those skilled in the art) is mathematically impossible to deliver other than by use of the Company's inventions, as corroborated by the letter of David Colter, former Vice President of Advanced Technology of Warner Bros., and all attached herein as [Exhibit L](#).

VI. DR 5-101 [§1200.20] Conflicts of Interest - Lawyer's Own Interests

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, Section IV Subsection A-C, and Section V Subsection A-D, inclusive. Moreover, the Company further re-alleges that Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, continued his employment by MPEG LA, LLC, and whereby said employment materially affected Respondent's judgment to the detriment of the Company as a result of Respondent's own financial, business, property, and personal interests, and

³¹ Christopher Wheeler, Complaint of Eliot Bernstein Against Christopher Wheeler, The Florida Bar File No. 2003-51, 109 (15C) 5 (May 23, 2003).



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whereby the Company gave no consent to the representation in light of the implications of the Respondent's interest.

Furthermore, by this violation of DR 5-101, it becomes more apparent when viewed in terms of that neither Respondent nor Mr. Wheeler³² are cognizant of whether Proskauer conducted a no conflict of interest verification. Still further, the Company further alleges that Respondent, Mr. Wheeler, and Mr. Joao were in receipt of proprietary and confidential Company information without the benefit of a retainer agreement³³ or no conflict of interest verification, and whereby a no conflict of interest verification was conducted approximately twelve months after the first technology disclosures by the Company to Mr. Wheeler, Respondent, and Mr. Joao, as described in [Exhibit F](#), *supra*.

VII. DR 5-105 [§1200.24] Conflict of Interest; Simultaneous Representation.

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, Section IV Subsection A-C, Section V Subsection A-D, and Section VI Subsection A, inclusive. Moreover, the Company further alleges that Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, failed to decline the continued proffered employment by MPEG LA, LLC and his other clients, and that as a result of Respondent's failure to decline said employment, Respondent's exercise of independent professional judgment on behalf of the Company was adversely affected by Respondent's continuation of said proffered employment by, including but not limited to, MPEG LA, LLC, and that it was likely to involve Respondent in representing differing interests.

B. Furthermore, the Company re-alleges that Respondent continued the said multiple employment by both, including but not limited to, MPEG LA, LLC and the Company when Respondent's exercise of independent professional judgment on behalf of the Company was adversely affected by the Respondent's representation of, including but not limited to, MPEG LA, LLC, and that it resulted in Respondent representing differing interests with material conflicts across his client roster, Proskauer's clients under NDA,

³² Deposition of Christopher Wheeler at 10-12, *Proskauer Rose LLP v. Iviewit.com, Inc. et. al.* Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001).

³³ While a September 1999 retainer agreement appears to have been executed, the Company does not attest to its validity as it appears a private document between Mr. Wheeler and Mr. Utley and was executed nearly one year after patent disclosures had begun.



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the multimedia patent pools in general, and MPEG 2 in particular, that has a potential to generate royalties in the trillions of dollars at the time in which digital television is the quintessential entertainment client in end users viewing areas. Moreover, Respondent, in his deposition with regard to the Litigation, wherein such Litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, states his inability to recall his financial package³⁴ as well as his date of employment³⁵ with Proskauer, which, the Company alleges, reveals Respondent's motives, when viewed in terms of his desire to maintain Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, and as evidenced by [Exhibit M](#) attached herein³⁶. Additionally, also presented in Exhibit M are: (I) a compact disc recording of a taped conversation by and between Mr. Bernstein and inventor Shirajee that points to the absolute knowledge by Respondent, Mr. Joao, and Mr. Wheeler as to the Company's true inventors; (II) the statement of former Chairman of the Company's Board of Directors, Simon Bernstein; and (III) the statements of other former employees, shareholders, investors and clients all possessing knowledge of the alleged malfeasances and misfeasances of Respondent, Mr. Joao, and Mr. Wheeler.

The Company re-alleges that Respondent's employer, Proskauer, failed to maintain records of Respondent's outside interests with, including but not limited to, MPEG LA, LLC, and similarly failed to implement a system by which the proposed engagement with the Company was checked against Respondent's employment by, including but not limited to, MPEG LA, LLC, and whereby the case of representation of the Company was a substantial factor in causing a violation of DR 5-105 by Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself.

³⁴ *Supra* Note 1 at 8.

³⁵ *Supra* Note 1 at 6.

³⁶ The Company requests First Judicial Department Departmental Disciplinary Committee to: (I) direct Respondent and Proskauer to reveal the total financial compensation of Respondent, including but not limited to, base salary from Proskauer, bonus, profit sharing, and sharing in any of Respondent's compensation as patent evaluator; (II) the timeline pertaining to Respondent's employment by MLGS and Proskauer; (III) submission for review by the Company all files of Proskauer; (IV) the prior relationship between Respondent and Mr. Joao; and (V) matching exhibits herein due to prospect of altering by "hackings" of the Company's information systems. Such revelations would materially shed light on the Company's Complaint.



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VIII. DR 5-108 [§1200.27] Conflict of Interest - Former Client.

The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, Section IV Subsection A-C, Section V Subsection A-D, and Section VI Subsection A, and Section VII Subsection A-C, inclusive. Moreover, the Company further re-alleges that Respondent, after the representation of the Company continued to represent, including but not limited to, MPEG LA, LLC in the same and substantially related matter in which Respondent's and Proskauer's interests are materially adverse to the interests of the Company, as Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself

A. The Company re-alleges that Respondent used the confidences and trade secrets of the Company to the detriment of the Company.

B. The Company re-alleges that without the consent of the Company, Respondent knowingly continued to represent, including but not limited to, MPEG LA, LLC in the same and substantially related matters in which Respondent had previously represented the Company and: (I) Respondent's interests and the interests of Proskauer are materially adverse to the Company; and (II) Respondent had acquired information protected by section DR 4-101 [1200.19](B) that is material to the matter.

IX. DR 7-101 [§1200.32] Representing a Client Zealously.

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, Section IV Subsection A-C, Section V Subsection A-D, and Section VI Subsection A, Section VII Subsection A-C, and Section VIII Subsection A-C, inclusive. Furthermore, Company re-alleges that Respondent intentionally failed to seek the lawful objectives of the Company through reasonably available means permitted by law and the Disciplinary Rules.

More specifically, the representation by Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying



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the Company itself, in his role as overseer of the Company's patent prosecution process, is aware that his direction of Mr. Joao has the stated goal of filing the provisional patent application for the Company's imaging invention by January 1999, and not fulfilled until more than three months later, and wherein all disclosures had occurred while the Respondent and Mr. Wheeler, under the umbrella of Proskauer, had executed no retainer agreement with the Company and had conducted a conflict checks, but only approximately twelve months after the Company's technology disclosures, the Company alleges, all conduct of which that reflects negatively on Respondent's, Mr. Wheeler's, and the firm that employs Respondent and Mr. Wheeler, Proskauer.

Moreover, Respondent erroneously claims that foreigners could not be listed as inventors in diametric opposition to Section 115 of the Patent Act³⁷, a true copy of which is attached herein as [Exhibit N](#), which, according to the Company's best understanding may invalidate any patents at issuance; thereafter, Mr. Wheeler expedites, and bills for such, the immigration status of Mr. Shirajee and Mr. Rosario so that they may be listed as inventors; still at this point, Mr. Joao, under the direction of Respondent, fails to state proper inventors.

Still further, the Company required Respondent's participation, and wherein Respondent willfully failed to participate, by teleconference during its first major technology disclosure with Real 3D, Inc. (then a consortium of Intel Corp., Silicon Graphics, Inc., and Lockheed Martin Corp), during which time it was found that Mr. Joao, under the direction of Respondent, protected only the imaging invention, and wherein the Company cannot make full disclosures of the video invention and the combination of imaging and scaled video where, Mr. Wheeler, after the meeting, calls Respondent who opines that no damage may result from the late filings as the protection of the inventions rest on the date of invention and not the filing dates; unfortunately, Respondent was remiss in failing to state that the international patent system relies on a "first to file" basis, rather than his stated invention date instructions, and thus potentially exposes the Company's international patent portfolio based on the late filings of imaging, video scaling, and the combination of imaging and scaled video.

B. Still further, the Company references the removal of Mr. Joao as the Company patent prosecutor, under the direction of Respondent, and his replacement by Foley & Lardner, specifically referred by Mr. Wheeler and Mr. Utley, and still under the direction of Respondent. The Company further alleges that Respondent is negligent in the oversight of Foley & Lardner's work as they fail to: (a) correct the mistakes of Mr. Joao, pursue non-provisional patent prosecution for the Company that results in flawed work of their own, still under the direction of Respondent, and when corrected by the Company, still file non-provisional patent applications filled with flaws; (b) file non-provisional patent

³⁷ 35 U.S.C. Sec. 115 (1985).



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applications with missing and changed inventors; (c) write non-provisional patent applications into the name of the Company's President & Chief Operating Officer, a one Brian G. Utley, with no assignment to the Company, and an individual who had a close association with the Foley & Lardner lead, Mr. Dick, with full knowledge that Mr. Utley could not and was not inventor of the subject matter of those non-provisional applications; and (d) failed to disclose the former intellectual property malfeasances of Mr. Utley and Mr. Dick at Mr. Utley's former employer, Diamond Turf Lawnmower in Florida.

B. Moreover, the Company re-alleges that Respondent tortuously interfered with a business contract by and between the Company and Warner Bros, wherein a one Wayne M. Smith, Vice President and Senior Litigation and Patent Counsel called upon Respondent to re-opine, as he had many times before, and Respondent refuses based upon his stated conflicts of interest when such conflicts of interest were not stated during the times of the Company's technology disclosures to Respondent nor in Respondent's previous discussions with Warner Bros., and in light of his proffered employment by, including but not limited to, MPEG LA, LLC. Most specifically, the Company submits the statement of P. Stephen Lamont, Chief Executive Officer ("CEO Lamont") that describes his December 2001 to April 2002 discussions and correspondences with Respondent attached herein as [Exhibit O](#), prefaced by letters of David Colter, former Vice President for Advanced Technology of Warner Bros. that references Respondent's validation of the Company's inventions.

C. Lastly, the Company re-alleges the misfeasance of Respondent in light of his failure to file a copyright with the Unites States Library of Congress pertaining to the protection of the source code algorithmically enabling the Company's inventions, the drafting of which was billed for by Mr. Wheeler's office of Proskauer, although said office, to the best of the Company's knowledge employed no intellectual property attorneys.

X. DR 7-102 [§1200.33] Representing a Client Within the Bounds of the Law.

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, Section IV Subsection A-C, Section V Subsection A-D, and Section VI Subsection A, Section VII Subsection A-C, Section VIII Subsection A-C, and Section IX Subsection A-C, inclusive. Moreover, the Company further re-alleges that Respondent concealed and knowingly: (I) failed to disclose that which Respondent was required by law to disclose; (II) spoke falsehoods and presented false documents; (III) made false statement of law and fact; (IV) participated, under the supervision of and with Mr. Joao, who was recruited by Respondent to assist, the Company alleges, in the burying the Company's invention, in the creation or preservation of documentation when Respondent knew that said documentation is false; (V) under the supervision of and with Mr. Joao had perpetrated a



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fraud upon a tribunal, the USPTO, without revealing the fraud to such tribunal; and (V) engaged in illegal conduct and conduct contrary to Disciplinary Rules.

B. More specifically, the Company re-alleges that Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, knowingly failed to disclose that which Respondent was required by law to disclose, in the allegedly burying of the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself.

Moreover, the Company re-alleges that Respondent knowingly spoke falsehoods and presented false documents, in investor and potential licensee discussions while representing the Company as the ultimate responsible party in the Company's patent prosecution process, and especially in those certain discussions with the Company's "seed" investor, an affiliate of Huizenga Holdings, Inc., as further described in Section II Subsection A, and Warner Bros. as further described in Section IX Subsection C, as well as other clients.

C. Furthermore, the Company further re-alleges that Respondent made false statement of law and fact, and as to fact in his discussions with investors and potential license partners, particularly, including but not limited to, an affiliate of Huizenga Holdings, Inc., Warner Bros., Crossbow Ventures, and through others, SONY Corporation, and as particularly described herein.

D. Additionally, the Company further alleges that Respondent participated, under the supervision of and with Mr. Joao, who was recruited by Respondent to assist, the Company alleges, in the burying the Company's invention, in the creation or preservation of documentation when Respondent knew that said documentation is false, as particularly described in [Exhibit B](#) attached herein, the complaint, response, and the Company's rebuttal of Raymond A. Joao, Esq.

E. Lastly, the Company further alleges that Respondent according to the supervision of and with Mr. Joao and attorneys of Foley & Lardner had perpetrated a fraud upon a tribunal, the USPTO, via principles of *respondeat superior* and vicarious liability, without revealing the fraud to such tribunal. Finally, as evidenced by this Section, subsection B-E, inclusive, the Company re-alleges that Respondent engaged in illegal conduct and conduct contrary to Disciplinary Rules



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XI. DR 9-102 [§1200.46] Preserving Identity of Funds and Property of Others; Fiduciary Responsibility; Commingling and Misappropriation of Client Funds or Property; Maintenance of Bank Accounts; Record Keeping; Examination of Records.

A. The Company re-alleges and incorporates by this reference herein, as though fully set forth, Section I Subsection A-D, Section II Subsection A-C, Section III Subsection A, Section IV Subsection A-C, Section V Subsection A-D, and Section VI Subsection A, Section VII Subsection A-C, Section VIII Subsection A-C, and Section IX Subsection A-C, and Section X Subsection A-E, inclusive. Furthermore, the Company alleges that Respondent failed to maintain required bookkeeping records for the seven (7) year period including, but not limited to copies of all bills that Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, should have rendered to the Company. Moreover, in representation of the Company, Respondent acknowledges³⁸ that he neither kept no notes, emails, nor other records in his deposition with regard to the Litigation, wherein such Litigation is wholly irrelevant to the Complaint, but is instructive for these purposes, and said acknowledgement is attached herein as [Exhibit P](#).

Moreover, and upon request by subsequent patent counsel, Foley & Lardner, a copy of which is attached herein as [Exhibit P](#), Respondent failed, under principles of *respondeat superior* and vicarious liability, to require his charge, Mr. Joao to remit all documents required under Exhibit P, and not least of all, documentation Mr. Joao, by admission, destroyed, as further evidenced by Exhibit P.

Lastly, as previously described in Section V Subsection A above, in his response, Respondent points to the fact that he has not billed for one hour of work in representation of the Company, whereby by [Exhibit K](#), the Company finds itself asking "No, but only when Respondent, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, as a means to cloak his involvement in the burying of the Company's inventions."

XII. Lastly, the negligent actions of Respondent resulted in and were the proximate cause of loss to the Company.

³⁸ Supra Note 2 at 24, 26.



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A. The history of the Company, literally back to the first day of discovery of the inventions, sees the allegations described in Defendant's Motion for Leave to Amend to Assert Counterclaim for Damages, Proskauer Rose LLP v. Iviewit.com, Inc. et. al., Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001) attached herein as [Exhibit Q](#), a motion of which stems from that certain Litigation that is wholly irrelevant to this Complaint, but is instructive for the alleged violations I to XI above, wherein after review by the Company's subsequent patents counsels, the work product of Mr. Joao, under the supervision of Respondent, under the principles of *respondeat superior* and vicarious liability, who is desirous of maintaining Respondent's personal financial gains, esteem, probable gains to Respondent's employer, Proskauer, other gains from representing a soon to be trillion dollar technology in MPEG 2, and clients from the multimedia patent pools and has recruited Mr. Joao to assist, the Company alleges, in the burying the Company's inventions, and perhaps the facts of the matter, cross-currently, see Mr. Utley, Mr. Wheeler, and Crossbow preparing for burying the Company itself, result in the causing of damages to the Company over a twenty year patent life, as described in the Company's projections across all distribution channels as evidenced by [Exhibit R](#) attached herein projected at a present value Ten Billion Dollars (\$10,000,000,000) of potential damages, and much in the way Respondent, the Company alleges, envisioned.

The Company further alleges that, once Respondent and Mr. Joao saw the Company's inventions, Respondent sees the personal, financial need to bury these inventions, and recruits Mr. Joao as the executioner of the Company's inventions. Moreover, the Company's inventions, while certainly not end to end solutions are literally the backbone technology of, including but not limited to, MPEG and DVD, pose formidable competitive threats to those pools as graphically portrayed by [Exhibit S](#), and certainly pose a threat, by this one example, to Respondent's fee of \$8,500 per essential patent; Respondent counts among his clients both licensors (Alcatel) and licensees (Alcatel, C-Cube Microsystems, Divicom a unit of Harmonic) of MPEG evidenced by comparing his biography at http://www.proskauer.com/lawyers_at_proskauer/atty_data/4747 with MPEG LA licensors and licensees at <http://www.mpegla.com/>.

Moreover, in his response, Respondent relies upon the testimony of certain individuals, including, but not limited to Mr. Wheeler, Mr. Utley, Mr. Raymond T. Hersh, the former Chief Financial Officer of the Company, and Gerald Lewin, a principal in the accounting firm of Goldstein Lewin & Company of Boca Raton, Fla. and the Company's former outside C.P.A. firm.

Furthermore, as to Mr. Wheeler, and wherein he states in his deposition that stems from that certain Litigation that is wholly irrelevant to this Complaint, but is instructive for these purposes, that Respondent did not perform any patent work or patent oversight



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work,³⁹ then in another instance Mr. Wheeler states that he contacts Respondent to determine what Respondent needs to determine the patentability of the Company's inventions,⁴⁰ as evidenced by [Exhibit T](#) attached herein, and referencing Mr. Wheeler's letter to a one Richard Rossman also contained in Exhibit T. Additionally, in his Florida Bar response, Mr. Wheeler, while he admits of limited instances of consulting Respondent, is found consulting Respondent who fervently has claimed that "The only thing I did for Iviewit is I referred them to another patent lawyer⁴¹."

Thus, First Judicial Department Departmental Disciplinary Committee should note that the reliance in any of Respondent's filings, and/or proceedings in this matter, on the testimony of Mr. Wheeler that would seemingly exculpate Respondent, by the above declaration it is clear that the testimony of Mr. Wheeler is worthless.

Additionally, as to Mr. Utley, and wherein he states in his deposition, *inter alia*, that stems from that certain Litigation that is wholly irrelevant to this Complaint, but is instructive for these purposes, at one instance that he had no discussions with Respondent pertaining to the Company's intellectual property⁴², and then in another instance states that he had conversations with Respondent to apprise him of the status of the Company's patent prosecution process relative to a proposed contract with Warner Bros.,⁴³ as evidenced by [Exhibit U](#) attached herein.

Thus, First Judicial Department Departmental Disciplinary Committee should note that the reliance in any of Respondent's filings, and/or proceedings in this matter, on the testimony of Mr. Utley that would seemingly exculpate Respondent, by the above inconsistencies, it is clear that the testimony of Mr. Utley is worthless.

Furthermore, the Company references the testimony of Raymond T. Hersh, former Chief Financial Officer of the Company stating the satisfaction of the Company with the services of Proskauer⁴⁴. However, sometime before, and during Mr. Hersh's tenure with the Company, we reference an electronic mail message from a one William R. Kasser, a former accounting consultant of the Company to Eliot Bernstein, wherein Mr. Kasser, as

³⁹ *Supra* Note 17 at 24-25.

⁴⁰ *Supra* Note 17 at 36-38.

⁴¹ *Supra* Note 1.

⁴² Deposition of Brian G. Utley at 140-141, *Proskauer Rose LLP v. Iviewit.com, Inc. et. al. Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001)*.

⁴³ *Supra* Note 22 at 175-176.

⁴⁴ Deposition of Raymond Hersh at 33-34, *Proskauer Rose LLP v. Iviewit.com, Inc. et. al. Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001)*.



Thomas J. Cahill, Esq.
6/27/2003
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a result of an account reconciliation, alleges gross fraud in the booking of Company revenues by Mr. Hersh and Mr. Utley, as evidenced by Exhibit W attached herein.

Thus, First Judicial Department Departmental Disciplinary Committee should note that the reliance in any of Respondent's filings, and/or proceedings in this matter, on the testimony of Mr. Hersh that would seemingly exculpate Respondent, by the above declaration it is clear that the testimony of Mr. Hersh is worthless.

Additionally, the allegations surrounding the representation of Proskauer, through Respondent and Mr. Wheeler, finds support in the many pieces of evidence portrayed in Section I through XII, and the Complaint will still be better served by enlisting the participation of First Judicial Department Departmental Disciplinary Committee in securing the following items: (I) records of Proskauer records to determine the whereabouts of Respondent from the period of mid 1998 to February 1999; (II) records of MLGS, cross referencing the records of Proskauer to determine the whereabouts of Respondent from the period of mid 1998 to February 1999; and (III) an explanation and the series of events that led up to the referral of Mr. Joao by Respondent.

Lastly, in the near future, the Company intends to: (I) file a claim with the Lawyers' Fund for Client Protection as a result of the alleged dishonest conduct in the taking of the Company's property, to wit, the irresponsible filing of provisional and non-provisional patent applications under the supervision of Respondent; (II) fulfill its requirement to report the loss of property to an Attorney Disciplinary (Grievance) Committee; and (III) fulfill its requirement to submit a written statement to the District Attorney of New York County.

Finally, the Company attaches a witness list that contains individual names, addresses, and phone numbers, all of which shall attest to the allegations surrounding the Company's Complaint, as Appendix I.

Sincerely,

IVIEWIT HOLDINGS, INC.

By: _____
P. Stephen Lamont
Chief Executive Officer (Acting)

By: _____
Eliot I. Bernstein
President & Founder (Acting)



EXHIBIT A



[INSERT RUBENSTEIN DEPOSITION]



EXHIBIT B



[INSERT JOAO COMPLAINT]

[INSERT JOAO RESPONSE]

[INSERT JOAO REBUTTAL]



EXHIBIT C



[INSERT WHEELER COMPLAINT]

[INSERT WHEELER RESPONSE]

[INSERT WHEELER REBUTTAL]

[INSERT WHEELER SECOND RESPONSE]

[INSERT COMPANY'S SECOND REBUTTAL]



EXHIBIT D



LIST OF PROSKAUER CLIENTS CONDUCTING UNAUTHORIZED USE

Visual Data Corp.
Warner Bros.
AOL Time Warner
Deutsche Telekom
Boca Research (acquired by Zoom Telephonics, Inc.)
Intel Corp. (acquired Real 3D)
SGL, Inc. (prior to Intel's acquisition of Real 3D)
Lockheed Martin Corp (prior to Intel's acquisition of Real 3D)
Eclipsys Corp.
SONY
Viacom
Blockbuster
Citrix Systems
Columbia/Tri-Star
Disney
Ronald G. Assaf and Sensormatic Electronics Corp.
Teranex
MPEG LA, LLC (MPEG 2 and MPEG 4)
DVD 6C Licensing Agency (DVD)
Hollywood.com
Florida Atlantic University



HAND NOTES OF MR. WHEELER POINTING TO NDA BREACHES

11 Jan 00
C in Payson

Based on Bin's work ->

Define element -> depend on data level
based on tools we are using today -
everything is in public domain -
parameters of such a nature - little
if anything we can claim or patentable -
tools are very much in public domain -

his claim -> they took my creative ideas -
breached confidentiality agreement -
problem occurred with Hassan Rich -

integrated into their product -

steps became integrated into Day's work -
he believes that Hassan Rich -
collectively learned info -> to go
back and reexamine -

Basis for my action -> break of contract -
when phone + how process worked -
paper trail -

PROSK0112

Capture + mode - 2 steps
today -

originally - no process, but tools open
from capture to mode -

copy of non-customized Person
Must signed -

Client should consider - any patents for the
video → doesn't wear out of and
around it -

Collaborate level of development



EXHIBIT E



MR. BERNSTEIN TRANSMITS INVENTIONS TO RESPONDENT⁴⁵

-----Original Message-----

From: Eliot Bernstein [mailto:alps@netline.net]
Sent: Tuesday, February 23, 1999 7:53 AM
To: Kenneth Rubenstein (E-mail); Christopher C. Wheeler (E-mail)
Subject: Please call when you receive this message. 800.519.0234 or
561.417.8980

Ken,

Per our discussion, I have attached the following file = process.doc.

Eliot

<< File: ATT00027.html >> << File: PROCESS.doc >>

⁴⁵ The first in a series of electronic mail messages that the Company cannot attest to the validity of, but requests First Judicial Department Disciplinary Committee to obtain the matching messages from Respondent's files as much "hacking" has gone on with respect to the Company's information systems.



**RESPONDENTS VISITS PROPRIETARY AND CONFIDENTIAL PAGE OF
COMPANY'S WEBSITE ⁴⁶**

-----Original Message-----

From: Eliot Bernstein [mailto:alps@netline.net] On Behalf Of
webmaster@cyberfyds.com
Sent: Thursday, January 28, 1999 4:08 PM
To: 'krubenstein@proskauer.com'
Subject: FW: Crime Watch

iviewit Confidentiality Agreement

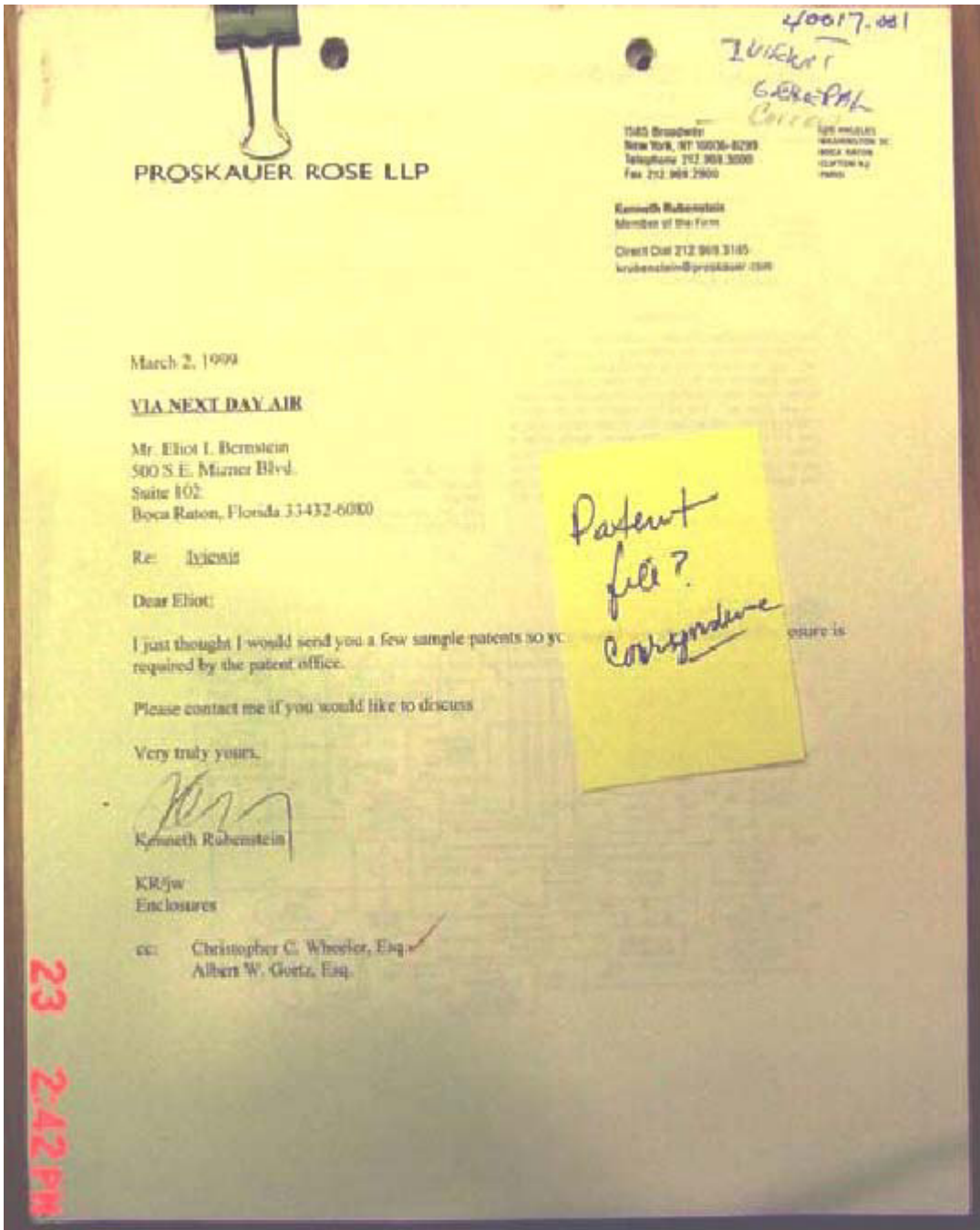
The undersigned reader acknowledges that the information provided by Iviewit and Simon & Eliot Bernstein in this business plan and at the specified iviewit website is confidential; therefore, reader agrees not to disclose it without the express written permission of Simon L. Bernstein. This memorandum does not constitute an offer to sell, or a solicitation of an offer to purchase, securities. This business plan has been submitted on a confidential basis solely for the benefit of selected, highly qualified investors and is not for use by any other persons. Neither may it be reproduced, stored, or copied in any form. By accepting delivery of this plan, the recipient acknowledges and agrees that: i) in the event the recipient does not wish to pursue this matter, the recipient will return this copy to iviewit, at the address listed below immediately; ii) the recipient will not copy, fax, reproduce, or distribute this Confidential Business Plan or iviewit web address, in whole or in part, without written permission; iii) all of the information contained herein will be treated as confidential material. Agreement executed by the recipient prior to, or contemporaneously with, its receipt of this Confidential Business Plan

Name: Ken rubenstein E-mail: krubenstein@proskauer.com

⁴⁶ *Supra* Note 45.



RESPONDENT ADVISES MR. BERNSTEIN ON PATENT OVERSIGHT





MR. WHEELER TRANSMITS PATENT BINDERS TO RESPONDENT

PROSKAUER ROSE LLP

NEW YORK
LOS ANGELES
WASHINGTON DC
BOCA RATON
CLIFTON NJ
PARIS

Intraoffice Memo

Re: iviewit.com, Inc.
To: Kenneth Rubenstein
From: Christopher C. Wheeler
Date: August 25, 2000
Client-Matter: 40017.001

Enclosed is a copy of iviewit's Patent Portfolio binder.

PROSK000536

0894/40017-001 BRLIB1/274961 v1

08/25/00 05:37 PM (11402)



LETTER OF MR. WHEELER POINTING TO RESPONDENT'S REVIEW OF COMPANY'S INVENTIONS

APR 26 1999 18:04 FR PROSKAUER ROSE

561 241 7145 TO 2410071#

P. 01/02

2255 Glades Road
Suite 340 West
Boca Raton, FL 33431-7360
Telephone 561.241.7400
Elsewhere in Florida
800.432.7746
Fax 561.241.7145

NEW YORK
LOS ANGELES
WASHINGTON DC
CLIFTON NJ
PARIS

PROSKAUER ROSE LLP

Date April 26, 1999 Client-Matter 0894/40017/001

Fax Transmittal

Total Pages (including Cover) 2

From Christopher C. Wheeler
Sender's Voice Number 561.995.4702

Sender's Room Number
Main Fax Operator 561.241.7400

To Eliot I. Bernstein
Company iviewit

Fax No. 417.4470
Voice No. 417.8980

To Jerry Lewin
Company Goldstein Lewin

Fax No. 241.0071
Voice No. 994.5050

Message

Confidentiality Note: This message is confidential and intended only for the use of the addressee(s) named above. It may contain legally privileged material. Dissemination, distribution or copying of this message, other than by such addressee(s), is strictly prohibited. If you have received this message in error, please immediately notify us by telephone and return the original to us at the address above. We will reimburse you for the cost of the telephone call and postage. Thank you.

0894/40017-001 BRUB1/219712 v1

02/18/99 02:28 PM (2743)



APR 26 1999 18:04 FR PROSKAUER ROSE

561 241 7145 TO 2410071#

P.02/02

PROSKAUER ROSE LLP

2255 Glades Road
Suite 340 West
Boca Raton, FL 33431-7360
Telephone 561.241.7400
Elsewhere in Florida
800.432.7746
Fax 561.241.7145

NEW YORK
LOS ANGELES
WASHINGTON
NEWARK
PARIS

Christopher C. Wheeler
Member of the Firm

Direct Dial 561.995.4702
cwheeler@proskauer.com

April 26, 1999

Mr. Richard Rosman
Lewinter and Rosman
16255 Ventura Blvd., Suite 600
Encino, CA 91436

Re: iviewit, Inc.

Dear Richard:

Under separate cover I have forwarded you a revised Confidentiality Agreement.

As you know we have undertaken representation of iviewit, Inc. ("iviewit") and are helping them coordinate their corporate and intellectual property matters. In that regard, we have reviewed their technology and procured patent counsel for them. We believe the iviewit technology is far superior to anything presently available with which we are familiar. iviewit has filed a provisional patent application on a method for providing enhanced digital images on telecommunications networks. We are advised by patent counsel that the process appears novel and may be protected by the patent laws. While in all matters of this sort, it is far too early to make any final pronouncements, we do believe that there is an extremely good prospect that iviewit will protect their process which is novel and superior to any other format which we have seen.

Very truly yours,

Christopher C. Wheeler

CCW/gb

0894/40017-001 BRLIB1/227137 v1

04/22/99 03:57 PM (2743)



EXHIBIT F



RESPONDENT'S BIOGRAPHY ON PROSKAUER'S WEBSITE

Biography:

Ken received his Ph.D. in physics from the Massachusetts Institute of Technology where he also graduated with a B.S. Degree.

Ken received his law degree, cum laude, from New York Law School. He is a registered patent attorney before the U.S. Patent & Trademark Office. Ken is a former member of the legal staff at Bell Laboratories. While there are numerous patent law groups at various firms, Ken and his group distinguish themselves from competitors by being able to deal with very sophisticated technology.

Ken and his group are currently undertaking a number of significant patent and high tech litigations. The group is representing Alcatel, one of the world's leading telecommunications equipment companies, in a major trade secret case against a competitor. The group is also representing Standard Microsystems in a litigation related to Fast Ethernet LANs, Hauppauge Computer in a litigation involving video cards for personal computers, and System Management Arts in a litigation involving object oriented software. The group has also been involved in patent litigation relating to semiconductor memories and service platforms for providing enhanced telecommunications services.

Ken has worked on the formation of a patent pool for MPEG-2 technology, first on behalf of CableLabs, the research and development consortium of the cable TV industry, and now on behalf of MPEG LA LLC, an entity set up to license MPEG-2 essential patents. In particular, Ken worked on selecting those patents which are "essential" to the MPEG-2 standard and therefore suitable for inclusion in the pool. He worked with major consumer electronics companies and set top makers in doing this job. Under this arrangement, the MPEG-2 "essential" patents of a number of major companies are being made available in a single license. The pool has been operational since July 1997 and now has over one hundred and fifty licensees and royalty revenues in nine figures.

This pioneering approach to licensing has been utilized in other contexts. Ken and his associates are now working on another patent pool involving large consumer electronics and entertainment companies concerning DVD technology.

Ken's group is also working on evaluating patents for a pool for the IEEE 1394 standard which is related to interconnecting PCs and various peripherals and a pool for the HAVi standard which is related to interconnection of home audio/video devices.

Ken counsels his clients with respect to the validity and infringement of competitors' patents. Such clients include Standard Microsystems, an IC and local area network component company; C-Cube Microsystems, a developer of video encoder and decoder chips; Divicom, a developer of video encoders and decoders; Starlight Networks, a developer of video server software; and Maker Communications, Inc., a developer of telecommunications integrated circuits. In the area of cryptography, Ken represents Telcordia and CableLabs. He has in the past also represented Tele-TV, a joint venture of NYNEX, Bell Atlantic and Pacific Telesis.

Ken is also heavily involved in licensing, technology transfer and joint development. Ken has successfully concluded a number of license and technology transfer agreements for his clients with companies such as Lucent and Intel.

Ken and his wife, Randee, a social worker, have four children, Ari, Sara, Debbie and Rebecca. Ken enjoys baseball and reading, especially history books.



LETTER OF MR. WHEELER APPEALING TO PARTNERS

Dear Colleagues,

As a firm, we are in a unique position to impact the effectiveness of the Internet and to profit from the same. The firm of iviewit.com, Inc. is one of my clients and Proskauer, Rose, LLP. is a 2.5% shareholder. I have worked closely with [iviewit](http://iviewit.com), for the past 18 months, establishing and fine-tuning their corporate structure. My objective with this letter is to introduce you to this forward-thinking company and to ask for your support and assistance.

The Internet is quickly evolving from a text-based medium that users have been forced to read, into a multimedia platform that users can begin to *experience*. The importance that this evolution has to e-commerce has been likened to the impact felt by television when it was embraced as a marketing and communications tool. [iviewit](http://iviewit.com)'s intellectual property positions them as a leader in the streaming video, streaming audio and virtual imaging online markets. Their technologies have broad ranging applications for many different industries including: entertainment, auctions, education, healthcare and retail.

Because of the extensive applicability of [iviewit](http://iviewit.com)'s products, the vast majority of Proskauer's client relationships represent potential clients for [iviewit](http://iviewit.com). Please join me as I endeavor to introduce my clients to [iviewit](http://iviewit.com) and, in the process, help those clients to gain a competitive advantage through the utilization of [iviewit](http://iviewit.com)'s technologies. Please contact me with any opportunities that you identify and I will arrange an introduction to a member of [iviewit](http://iviewit.com)'s management team. I have enclosed a descriptive flyer from [iviewit](http://iviewit.com) and a multimedia CD-ROM that will serve as an introduction to [iviewit](http://iviewit.com). Additional information can be found at their website, www.iviewit.com.

Thank you for your time and attention. I look forward to working together to help this valued client and to further enhance the value of our equity position in [iviewit](http://iviewit.com).

Sincerely,

Christopher C. Wheeler



PROSKAUER'S CLIENT LIST WHEREIN MR. WHEELER PLACES A CHECK MARK NEXT TO RESPONDENT'S CLIENTS

PROSKAUER ROSE LLP

NEW YORK
LOS ANGELES
WASHINGTON
BOCA RATON
NEWARK
PARIS

Representative Proskauer Clients

Listed below are a number of clients for whom Proskauer Rose LLP is currently performing legal services.

- | | | |
|--|---|--|
| ✓ Accor (hotels) | Arthur Andersen & Co. | Bostik, Inc. |
| Aerospatiale | ✓AT&T | Bristol-Myers Squibb Company |
| Air India | ✓Autodesk, Inc. <i>AUTOCAD</i> | The Broadway Initiative Corporation |
| Alarm Device Manufacturing Co. | Avis Rent-A-Car System | Brookdale Hospital Medical Center |
| ✓ Alcatel (Telecom - DSL) | The George Balanchine Trust | The Brooklyn Hospital Center |
| Allegheny Health, Education and Research Foundation | ✓Bally Shoes | ✓Brooks Brothers |
| ✓ Alliance of Motion Picture and Television Producers | Banca del Sempione | Building Services Funds |
| ✓ The Alpine Group, Inc. <i>Alpine Vision subsidiary</i> | Bancol S.A. | Bull Run Corporation |
| Alton Ochsner Medical Foundation | Bank United of Texas FSB | Business Software Alliance |
| Amerada Hess Corporation | Banque Privée Edmond de Rothschild | ✓Buster Brown Apparel, Inc. |
| American Federation of Musicians and Employers' Pension Fund | Baring Communications Equity Limited | Cafe des Artistes |
| ✓ American League of Professional Baseball Clubs | ✓Barneys New York | Canal Capital Corporation |
| ✓ ATP Tour, Inc. (Tennis) | ✓Bear, Stearns & Co. Inc. | ✓ABC, Inc. |
| AFTRA Health & Retirement Funds | Becton Dickinson | ✓Careers USA |
| The Albert Fisher Group PLC | BDO Seidman | Castle Oil Corporation |
| American Jewish Committee | ✓Bed Bath & Beyond Inc. | ✓CBS, Inc. |
| American Maritime Congress | Bell Atlantic Asset Management Co. | Celadon Group, Inc. |
| ✓The American Society for the Prevention of Cruelty to Animals | ✓Bell Atlantic Corporation | Celgene Corporation |
| Anden Group | ✓Benetton Group, Spa. | ✓Center for Missing & Exploited Children |
| ✓Andersen Consulting | Berkshire Capital Corporation | Ceridian Benefits Services, Inc. |
| Antigenics | Estate of Leonard Bernstein | Chambers Development Co., Inc. |
| Apollo Real Estate Advisors, LP | Beth Israel Medical Center | Champion International Corporation |
| ✓Arista Records | ✓Beverly Enterprises <i>divesting from us</i> | C&D Technologies, Inc. |
| | ✓Big Flower Holdings, Inc. | Charterhouse Group |
| | Biovail Corporation International | Charter Technologies, Inc. |
| | ✓Blair Industries, Inc. | The Chase Manhattan Bank |
| | ✓BMG Entertainment | ✓Chrysler Corp. |
| | Bollere Technologies | |

PROSK0454



PROSKAUER ROSE LLP

- Ciba Specialty Chemicals Corporation
- CIBC World Markets Corp.
- ✓ Citibank, N.A.
- ✓ City Center of Music & Drama
- ✓ City of New York
- Clal (Israel) Ltd.
- Club Méditerranée, S.A.
- ✓ Columbia Pictures Industries, Inc.
- Colgate-Palmolive Co.
- Columbia University
- ✓ Communications Equity Associates Inc.
- Community Health Care Physicians P.C.
- La Compagnie Financiere Edmond de Rothschild Banque
- NS* ✓ Computer Horizons Corp.
- Comtech Telecommunications
- Consolidated Edison Company of New York, Inc.
- Consumers Union of United States
- Cooper Union
- The Joseph and Robert Cornell Memorial Foundation
- ✓ Countdown Entertainment
- Craig Enterprises
- Credit Lyonnais
- Credit Suisse First Boston
- ✓ Cross Country Staffing
- CSS Industries, Inc.
- CV Reit
- Daily News, L.P.
- The Dannon Company, Inc.
- Dean Foods of California
- ✓ DELIA*s
- Deloitte & Touche
- Demolition Worker's Funds
- The Depository Trust Company
- The Edmond de Rothschild Foundation de Sede A.G.
- Development Corporation for Israel
- ✓ The Donna Karan Company
- Douglas Elliman
- Dow Jones & Company
- ✓ The Dress Barn, Inc.
- The Dun & Bradstreet Corporation
- Eagle National Bank of Miami, N.A.
- EOS Corporation
- Richard A. Eisner & Company, LLP
- El Diario/La Prensa
- ✓ EMI Music Publishing
- Equitable Life Assurance Society of the United States
- Environmental Systems Products
- Ernst & Young LLP
- European American Bank
- EURO RSCG Holdings, Inc.
- ✓ Ferrari North America
- ✓ Fiat U.S.A., Inc.
- ✓ Finlay Fine Jewelry
- First Union National Bank
- Flushing Savings Bank
- Foote Cone & Belding
- The Ford Foundation
- ✓ Forte Hotels
- Fuji Bank, Ltd.
- General Building Laborer's Funds
- Generic Pharmaceutical Industry Association
- Genlyte Thomas LLC
- GFI Securities Group
- ✓ Giant Group, Ltd.
- ✓ Golden Books Entertainment Company, Inc.
- Golden Books Family Entertainment, Inc.
- Gotham Construction Corporation
- GNB Bank
- ✓ Grace Plaza of Great Neck, Inc. *inversing ha*
- Greater New York Hospital Association
- G.T.E. (General Telephone & Electric)
- ✓ Happy Kids, Inc.
- Estate of Keith Haring
- Harvard Custom Manufacturing, Inc.
- ✓ Havas Advertising
- ✓ The Hearst Corporation
- Henry Schein, Inc.
- Hermes of Paris, Inc.
- Lauryn Hill
- H. J. Baker & Bro., Inc.
- ✓ Home Box Office
- ✓ Home Depot U.S.A., Inc.
- ✓ Home Shopping Network, Inc.
- Hospital for Special Surgery
- HR Textron
- Humana Inc.
- Hutchinson S.A.
- Iberia Airlines
- IBJ Schroder Bank & Trust Company
- ICN Pharmaceuticals, Inc.
- IDB Holding Corporation Ltd.
- Insignia Financial Group, Inc.
- ✓ Interscope Records
- Interstate Brands Corporation
- Invesco
- ✓ Island Records
- Israel Discount Bank of New York
- ITQCHU International, Inc.
- ✓ iTurf



PROSKAUER ROSE LLP

- Japan Air Lines
- Jenny Craig, Inc.
- Jerusalem Capital Studios
- The Joseph and Robert Cornell Memorial Foundation
- J.P. Morgan & Co., Incorporated
- ✓ Kaleidoscope Films
- ✓ Kapson Senior Quarters Corp. *Spring House*
- Key Biscayne & Trust Company
- Keystone Shipping Co.
- ✓ King World Productions, Inc.
- Kinray, Inc.
- Kontron Instruments
- Korea Asset Management Corp.
- Korea District Heating Corporation
- Korea Electric Power Corporation
- Kraft Foods, Inc.
- KR Capital Advisors
- The Laird Group Plc.
- Lakeside Industries
- Lally McFarland & Pantello
- Lazard Freres & Co.
- ✓ The League of American Theatres and Producers, Inc.
- League of Voluntary Hospitals and Homes of New York
- Le Meridien Hotel & Resorts
- Lanox Hill Hospital
- Levitt Homes Incorporated
- Liberty Fabrics/Courtauld Textiles
- ✓ Lifetime Entertainment Services
- ✓ Lincoln Center for the Performing Arts, Inc.
- Lincolnshire Management, Inc.
- LG Group
- L.J. Hooker Corporation, Inc.
- Lone Star Industries, Inc.
- ✓ Madison Square Garden Corp.
- ✓ Madonna
- Maimonides Medical Center
- ✓ Major League Soccer
- Marchon & Marcolin Eyewear, Inc.
- Marcus Brothers Textiles, Inc.
- Maritime Service Committee
- Marubeni America Corporation
- Mason Tenders' District Council Trust Funds
- Matson Navigation Company, Inc.
- MBIA Insurance Corporation
- McDonald's Corporation
- McKinsey & Company, Inc.
- Medical Group Council
- MediaCopy Inc.
- Memorial Sloan Kettering Cancer Center
- ✓ Mennen Medical Ltd.
- The Merchandising Group, LLC
- Meridien Hotels
- Merrill Lynch & Co., Inc.
- Methodist Hospital of Southern California
- ✓ Metro-Goldwyn-Mayer
- Metro-North Commuter Railroad
- Metropolitan Life Insurance Co.
- Metropolitan Opera Association
- Micromedia Affiliates, Inc.
- Microwave Power Devices, Inc.
- Milberg Factors, Inc.
- ✓ Milford Plaza Hotel
- ✓ Miller Brewing Company
- Edward J. Minskoff Equities, Inc.
- ✓ Miss Universe, Inc.
- ML Media Partners
- Montefiore Medical Center
- Moran Towing & Transportation Co., Inc.
- Mormac Marine Transport
- Motel 6
- Mount Sinai-NYU Medical Center
- Moxon Corporation
- Museum of Discovery & Science
- ✓ Museum of Modern Art
- ✓ National Artists Management Company, Inc.
- National Bank of Pakistan
- ✓ National Basketball Association
- ✓ National Broadcasting Company
- The National Governors' Ass'n
- ✓ National Hockey League
- NKO, Inc.
- The National Law Journal
- ✓ National League of Professional Baseball Clubs
- National Notary Association
- National Syndications Inc.
- NationsBank of Florida N.A.
- ✓ NBA Properties, Inc.
- The Nederlander Organization
- ✓ Network Event Theater, Inc.
- ✓ New Jersey Performing Arts Center
- Newkirk Management Corp.
- ✓ New Line Cinema
- New York Blood Center
- ✓ New York City Ballet
- ✓ New York City Opera
- New York City Transit Authority
- New York Eye & Ear Infirmary
- ✓ New York Convention Center Operating Corporation (Javits Center)
- New York Law Journal
- New York Philharmonic
- New York Presbyterian Hospital
- New York Public Library



PROSKAUER ROSE LLP

- New York State Bankers Ass'n
- New York Stock Exchange
- The New York Times
- ✓ NHL Enterprises
- Nidera S.A.
- ✓ Nine Inch Nails
- NMU Pension & Benefits Plan
- North Shore Long Island Jewish Medical Center
- NorthStar Presidio Management Company, LLC
- ✓ Nothing Records
- Oppenheimer & Company
- Oppenheimer Capital
- Optomic Medical Technologies Ltd.
- Overseas Shipholding Group, Inc.
- Pathmark Stores, Inc.
- PEC Israel Economic Corporation
- PP&L Inc.
- Philips Electronics North American
- ✓ Pergament Home Centers, Inc.
- ✓ Philadelphia Eagles
- Pirelli Tire LLC
- Pirelli Cables and Systems LLC
- Pitney Bowes
- ✓ Pivotal Group, Inc.
- Polytechnic University
- Pratt Institute
- Presidio Capital Corp.
- Price Communications Corporation
- ✓ Prince Sports Group, Inc. / Nordica/Rollerblade
- Provident Investment Counsel, Inc.
- Prudential Insurance Company of America
- Prudential Securities Incorporated
- Radio City Productions, Inc.
- ✓ The Rainbow Room
- Ranbaxy Laboratories Limited
- Ranieri & Co., Inc.
- The Reader's Digest Association, Inc.
- Realty Advisory Board
- ✓ Recording Industry of America
- ✓ Red Apple Group
- Reeves Industries, Inc. Capital Related Capital Company
- Republic National Bank of N.Y.
- Restaurant Associates Corp.
- Reynolds Metals Company
- Rhodia Inc.
- Riddell, Inc.
- The Rockefeller Group, Inc.
- The Rockefeller University
- Rose Associates
- Rose's Stores Inc.
- Roxbury Capital Management
- Roytex, Inc.
- RPS, Inc.
- R.S. Lauder, Gaspar & Co., LP
- Rudin Management
- Sanofi
- S.C. Johnson & Son, Inc.
- Schein Pharmaceutical, Inc.
- Schlumberger Industries, Inc.
- Scholastic Inc.
- Scitex Corporation Ltd.
- Seoul Bank
- 754 Fifth Avenue Associates LP.
- Sheffield Steel Corporation
- Shinhan Bank
- Simon & Schuster, Inc.
- Solomon R. Guggenheim Museum
- ✓ Sotheby's, Inc.
- Spencer Trask Securities Inc.
- SPP Hambro Securities
- St. Luke's-Roosevelt Medical Center
- Stamford Hotels Corporation
- Starrett Housing Corporation
- State University of New York
- Strausman Construction Co., L.P.
- Subaru Distributors Corp.
- Sunglass Hut International, Inc.
- Sun Life Insurance Co. of America
- Super-Sol Ltd.
- Superior TeleCom Inc.
- Swissôtel
- Tanker Service Committee
- Teachers Insurance & Annuity Association of America
- The Official Information Company
- Theatre Porters and Cleaners Funds
- Theatre Stagehands Funds
- Theatre Ticketsellers Funds
- Theatre Ushers Funds
- Thomson-Leeds Company, Inc.
- ✓ Time Warner Inc.
- Times Square Business Improvement District Committee
- ✓ Tony Award Productions
- Toshiba America Electronic Components, Inc.
- Total Fina
- Towers Perrin
- Trader Horn
- Trans World Airlines, Inc.
- Triborough Bridge & Tunnel Authority
- Trism, Inc.
- True North
- ✓ The Trump Organization



PROSKAUER ROSE LLP

- Trustee of Allegheny Health, Education and Research Foundation
- Tullett & Tokyo, Inc.
- Shania Twain
- 24/7 Media Inc.
- UUFOW Local 1262 Pension, Welfare and Legal Funds
- UIS, Inc.
- Ulano Corporation
- Underwriters Laboratories, Inc.
- Unilever United States Inc.
- Union Theological Seminary
- United Bank of Switzerland
- United Industrial Syndicate
- United Parcel Service, Inc.
- United States Surgical Corp.
- Universal Music
- US JVC Corp.
- U.S. News & World Report
- U.S. Realty Advisors
- U.S. Trust Co. of New York
- U.S. Trust Company of Florida
- USA Networks, Inc.
- Value Line, Inc.
- Values.com LLP
- Veronis, Suhler & Associates
- Vetco Inc.
- Visiting Nurse Service
- VS&A Communications Partners
- Warburg Dillon Read
- Warner Bros.
- Webco Industries, Inc.
- Weber Aircraft
- Western Pacific Housing
- Westholm Partners
- Wexford Management LLC
- Wilshire Real Estate Investment Inc.
- Winterland Productions
- WNBA
- C.K. Witco Corporation
- W.R. Huff Asset Management Co.
- Yamaichi International (America)
- Yellow Book USA, LP.
- The Zomba Group
- Zomba Group of Companies
- Zurich Capital Markets

PROSK0458



SEPTEMBER 1999 CONFLICT OF INTEREST VERIFICATION

NEW BUSINESS COMMITTEE Page 1 of 8

Request: 9612 *Chris*

NEW BUSINESS COMMITTEE

Checklist

TO: The Attorney completing this form (i.e.: The Originating Attorney or the Attorney responsible for the Relationship with this Prospective Client): *For your Review*

Wheeler, Christopher C. *Submitted 10-5-99*
enter your name on this line *To Mercedes 10-6-99*

FROM: The Business Committee

Please complete this checklist, including as much detail as possible. When you have done so, please give it to your secretary for processing. Read carefully the form (s)he returns to you, as the processing of the information you provide on this checklist will generate affirmative statements on the resulting form, for which you will be responsible. When you are satisfied that the resulting form (not this checklist) is accurate and complete, submit the form electronically. After submitting the form, you will receive an email with the new New Business Checklist as an attachment. Review the attachment for accuracy, then forward it to the New Business Committee (email address: NBC) or your Department Chair. The first line of the attachment will alert you when Department Chair approval is required.

**** Request screen ****

Client Number (if existing Client): 40017 - ~~DK~~ 020 *OK*

Client Name (if prospective Client): VIEWIT LLC

Client Type:

Estate.....	___
Foundation.....	___
Governmental.....	___
Individual(s).....	___
Not-For-Profit.....	___
Privately Held.....	<u>X</u>
Publicly Held.....	___
Trust.....	___

Nature of Client's Business: software

24 11:58 AM <http://prod.kauratwork/newBus/Gcn/final/Temp/Main53369280.htm> 10/5/99



**** Matter screen ****

Nature and scope of the matter: Patent/General

Has a formal "Conflict-Of-Interest" search been conducted by the Records Department? Yes (X) No ()

If "Yes," skip to the next question.

If "No," please explain:

If this matter is a litigation, will our client be the plaintiff? Yes () No (X)

Does this litigation involve a claim by an employee or former employee against an employer or former employer? Yes () No (X)

If this matter is a transaction, will it involve a closing? Yes () No (X)

Department primarily handling this matter:

- Corporate (X)
Health Care
Labor
Litigation
Personal Planning
Real Estate
Tax

Practice Area primarily handling this matter:

- Antitrust
Banking
Bankruptcy
Corporate (X)
Employee Benefits
Entertainment
Environmental
Health Care
Immigration
Intellectual Property
Labor
Litigation



Personal Planning
 Real Estate
 Sports
 Tax

Office primarily handling this matter:

Boca Raton
 Los Angeles
 New York
 New Jersey
 Paris
 Washington

**** Attorneys screen ****

Originating Attorney(s) : Gortz, Albert W.
 Relationship Attorney(s) : Gortz, Albert W. Wheeler, Christopher C.
 Primary Relationship Attorney :
 Alternate Attorney(s) :
 Responsible Attorney : Gortz, Albert W.
 Assisting Attorney(s) : Wheeler, Christopher C.

**** Conflicts screen ****

Client Affiliates : iViewit LLC
 Potential "Adverse" Parties : N/A
 Opposing Counsel :

Will the Client be asked to execute a conflict waiver? Yes () No ()

The various types of conflict waivers are set forth in the form engagement letter (Document #687711, NYLIB1).

If "No," skip to the next screen.

If "Yes," what kind of conflict waiver?

General advance conflict waiver
 Specific conflict waiver

2/11/99 11:58 AM



**** Billing 1 screen ****

Billing Address Level:

Client Level (All matters for this client will be billed to this address) ... ___
Matter Level (Use this billing address for this new matter only) ___

Billing Address:

Address: 2255 Glades Road, Suite 337W Boca Raton, FL 33431

City: BOCA RATON

State: FL

Zip: 33432-6080

Phone Number: BUSINESS^800-519-0234

Fax Number:

E-Mail:

Billing Contact Name & Title: Brian G. Uhley

**** Billing 2 screen ****

What is the expected fee range if this matter is handled to its anticipated conclusion?

- Pro Bono / Accommodation..... ___
Up to \$5,000 ___
\$ 5,000 - \$ 25,000 X
\$ 25,000 - \$ 50,000 ___
\$ 50,000 - \$ 100,000 ___
\$ 100,000 - \$ 250,000 ___
\$ 250,000 - \$ 500,000 ___
\$ 500,000 - \$1,000,000 ___
Over \$1,000,000 ___

Will the Client be billed on a MONTHLY basis for fees and disbursements, with payment to be made by the Client 30 to 60 days after submission of bills? Yes (X) No ()

If "Yes," skip to the next screen.

If "No," please indicate the billing frequency type below with an explanation as to why billing is not monthly (approval of your Department Chair and the New Business Committee will be required):

11:58 AM



Bi-Monthly _____
 Quarterly _____
 Conclusion _____
 Other _____

Please explain:

**** Billing 3 screen ****

Will the Client be billed at our "Standard" Rates? Yes () No ()

If "Yes," skip to the next question.

If "No," please indicate the billing rate type below with an explanation as to why billing is not "Standard" (approval of your Department Chair and the New Business Committee will be required).

Accommodation In-House _____
 Accommodation Outside _____
 Blended _____
 Capped _____
 Contingent _____
 Discount - 10% _____
 Discount - 15% _____
 Discount - 20% _____
 Discount - Disbursements only _____
 Discount - Misc _____
 Discount - Other _____
 Discount - Volume _____
 Discount - W/Potential Premium _____
 Fiduciary Commissions _____
 Fixed _____
 Premium _____
 Pro Bono _____
 Reduced _____

Please explain:

Have you submitted an estimate or budget to the Client which may be viewed as a "fee cap" or "limitation" on the amount the Client will be required to pay? Approval of your Department Chair and the New Business Committee will be required. Yes () No ()

If "Yes," please explain:

24
1:59 AM



**** Billing 4 screen ****

Will there be an initial retainer? Yes () No (X)

The various types of retainer arrangements are set forth in the form engagement letter (Document #647711, NYEIB1).

If "Yes," how much: \$0.00 which constitutes

- An advance payment for services rendered
An advance payment for the life of the relationship (Evergreen retainer)
A fixed fee for specified service
An availability retainer

If "No," why not? Existing, ongoing client

Firm policy requires that all new clients execute an engagement letter prior to our beginning work. Will there be an engagement letter? Yes () No (X)

If "Yes," please submit a copy (with client's signature) to the New York Office Records Department as soon as possible, and skip to the next screen.

If "No," please explain: Existing, ongoing client

**** Billing 5 screen ****

Do you have knowledge of the Prospective Client's financial condition? Yes (X) No ()

Are you satisfied that the Prospective Client has the financial ability to pay for fees and disbursements on a 30- or 60-day basis? Yes (X) No ()

Are you aware of any problems the Prospective Client has had in paying for legal services in the past? Yes () No (X)

If "No," skip to the next question.

If "Yes," please explain:

Have this Client and all related Clients regularly paid their bills within 60 days of submission? Yes (X) No ()

If "Yes," skip to the next question.



If "No," please explain:

Have we had to write bills down after their submission to this Client or to any related Clients?

Yes () No (X)

If "No," skip to the next question.

If "Yes," please explain:

Are there outstanding unbilled time charges or disbursements more than 60 days old for this Client or for any related Clients?

Yes () No (X)

If "No," skip to the next question.

If "Yes," please explain:

**** Billing 6 screen ****

Is a third party or group of Prospective Clients going to be responsible for the payment of all or part of the fees and disbursements?

Yes () No (X)

If "No," skip to the Referral screen.

If "Yes," answer all three remaining questions in this screen.

Who is the third party or group of Prospective Clients?

Please explain the billing and payment arrangement:

Are you satisfied that the third party or group of Prospective Clients has the financial ability to pay the bills?

Yes () No ()

**** Referral screen ****

Has this new matter been referred to us by a third party?

Yes () No (X)

If "No" skip the remaining questions.

If "Yes," answer the remaining questions.

Please check the appropriate firm type for the third-party firm:

24 1:59 AM



- Accounting Firm.....
- Actuarial and Other Consulting Firm.....
- Bank, Trust Co., Custodians, Etc.....
- Commercial or Residential R. E. Broker.....
- Financial Planners or Stock Broker.....
- Insurance Companies and Brokers.....
- Law Firm.....
- Public Relations.....
- Other.....

Referring Firm information:

Firm Name:
Address:
City:
State:
Zip:
Phone Number:
Fax Number:
E-Mail:
Referral Name & Title:

21 11:59 AM



EXHIBIT G



EMAIL OF MR. UTLEY NAMING RESPONDENT AS ADVISOR

-----Original Message-----

From: Brian G. Utley [mailto:brian@iviewit.com]

Sent: Wednesday, April 18, 2001 11:17 AM

To: Eliot I. Bernstein; 'simon@adelphia.net'; 'kanderson@myCFO.com'; 'dg_kane@msn.com'; 'glewin@goldsteinlewin.com'; 'hankpow@gate.net'; 'bprolow@tiedemannfunds.com'; Maurice Buchsbaum

Cc: 'Christopher C. Wheeler (E-mail)'

Subject: RE: Minutes of the Board Meeting of April 14, 2001

I was advised by Proskauer Rose that anyone who was in an active due diligence stage and who was review our intellectual property as part of that due diligence should receive a copy of the examiners opinion. Therefo the opinion was forwarded to the same people who have received copies of the patent filings namely, Warner Brothers and Irell & Manella. Ken Rubenstein, as our advisor, was also copied. Your father suggested that, because of the importance of our intellectual property, our own Board of Directors should be aware of the cur status of our applications. With respect to Irell & Manella, it is quite likely that we will need to engage them or some other alternative counsel in order to respond to the opinion. I have a copy of Alvear's book if you need

With respect to processing the requested demo tape, you may recall that you actually set the standard by processing similar demo material for igallery some time ago. This job was handled discreetly and the 18 yea employee referred to had already been released from the business. We are not in the business of processin adult entertainment material and have consistently represented this position.

I trust this clarifies both matters.

Brian

-----Original Message-----

From: Eliot I. Bernstein

Sent: Tuesday, April 17, 2001 7:07 PM

To: 'simon@adelphia.net'; 'kanderson@myCFO.com'; 'dg_kane@msn.com'; 'glewin@goldsteinlewin.c'; 'hankpow@gate.net'; 'bprolow@tiedemannfunds.com'; Maurice Buchsbaum

Cc: Brian G. Utley; Christopher C. Wheeler (E-mail)

Subject: RE: Minutes of the Board Meeting of April 14, 2001

Brian - several board members asked that you specify which of our attorneys advised you and on wh legal references you were cited to disseminate the PCT report. Also, was there some reason that yo have recently decided to share patent news of any nature with those involved, prior you had never disclosed to the Board or potential clients anything that was regarding the patents?

I had already discussed with David the examiners report and we had begun to research the referenc Jose Alveraz's book, it does not look particularly relevant to our process.

Also, I find it in poor taste that you are encoding pornography with a 17 year old girl present in the ro; this could potentially be a risk to the company, so I ask that all further business relating to pornograp handled outside the office and without iviewit personnel or equipment. Could you please have our attorney's advise on the risks you may be subjecting us to in this matter. These matters were broug my attention by several of our employees who were offended.

Best,
Eliot



-----Original Message-----

From: Bonnie M Barwick

Sent: Tuesday, April 17, 2001 5:18 PM

To: 'simon@adelphia.net'; Eliot I. Bernstein; 'kanderson@myCFO.com'; 'dg_kane@msn.com'; 'glewin@goldsteinlewin.com'; 'hankpow@gate.net'; 'bprolow@tiedemannfunds.com'; Maurice Buchsbaum

Cc: Brian G. Utley

Subject: Minutes of the Board Meeting of April 14, 2001



www.iviewit.com

Dear Sirs,

As requested by Brian Utley please find attached a copy of the Minutes of the iviewit Holdings Inc. Board of Directors meeting of April 14, 2001. A hard copy of these minutes as well as a copy of the Patent Cooperation Treaty numbers PCT/US00/15405 and PCT/US00/15406 will follow by mail.

Bonnie M. Barwick

Office Manager/Executive Assistant
2255 Glades Road
One Boca Place-Suite 337W
Boca Raton, Florida 33431
Voice: 561-999-8899 extn. 302
Fax: 561-999-8810
Toll Free: 877-484-8444
email: bonnie@iviewit.com



WACHOVIA SECURITIES PRIVATE PLACEMENT MEMORANDUM NAMING RESPONDENT AS COMPANY COUNSEL



CONFIDENTIAL

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.

iviewit has assembled a complementary and seasoned, management team with executive rank, Fortune 100 and early-stage, entrepreneurial experience. The Company has retained Korn / Ferry to assist in the identification and recruitment of a high impact Chief Executive Officer (preferably from the media or entertainment industry) and an experienced Chief Technical Officer.

Since its June 1999 inception, the Company has raised over \$4.3 million of venture capital from Crossbow Ventures, Huizenga Holdings, and individual investors.

Technology Overview

iviewit's suite of video and imaging technology processes work across all industry platforms.

Imaging:

iviewit's imaging process is an enabling technology that creates an unparalleled, content-rich, viewing experience. Significant advantages of iviewit's imaging process include the following:

- Photo-quality Internet images
- Resistance to pixelation even at 30+:1 magnification (note: depending upon the material and the desired magnification)
- Full-screen and panoramic viewing up to 360°
- Consistent quality regardless of the end-user's Internet connection
- File sizes of 30Kb to 700 Kb for full panorama

Video:

The Company's video technologies allow high quality video streaming in the 150-300 Kbps range, providing better product and price performance for the product delivered and a significantly improved results in the 28-150 Kbps range. Below is a chart comparing iviewit's video capability to current industry levels:

<u>Bandwidth Range</u>	<u>iviewit Frame Rate</u>	<u>Industry Typical Frame Rate</u>
28-56 Kbps	8-15 frames/sec.	4-8 frames/sec.
56-150 Kbps	15-30 fps	12-20 fps
150-300 Kbps	30 fps	12-24 fps

The iviewit video technology is a highly scalable process costing approximately \$1.50/min of encoded video. The resulting files are ~25% less than comparable quality files. iviewit's 220Kbps streams are equivalent to competition 300Kbps streams.

Business Strategy

iviewit intends to serve as an end-to-end applications solutions provider incorporating iviewit's proprietary imaging and or video technologies as well as a full-service image and video encoding, hosting and serving provider. iviewit licenses its imaging solutions to B2B and B2C clients in the auction, collectibles, and retail space with subsequent marketing into the healthcare and medical markets. iviewit is also structuring OEM and re-seller relationships to bundle the imaging software and processes with existing hardware including: digital cameras, scanners, and PCs. iviewit is structuring video license agreements with major content and broadband access providers to incorporate the iviewit process into video encoding solutions for direct internet streaming.

iviewit technologies are "process technologies" with pending patents based on efficiency equations, and many of the applications for these technologies are just now being recognized.



WACHOVIA SECURITIES PRIVATE PLACEMENT MEMORANDUM NAMING RESPONDENT AS ADVISORY BOARD MEMBER

CONFIDENTIAL

Investment Management, both based in London. Among his primary areas of expertise are technology research and economic research, including electronics, telecommunications and computer software. Most recently, he was Senior Technology Analyst and Vice President of Southeast Research Partners, Inc. where he worked with leading technology companies. He earned a bachelor of arts degree at Yale University and a master of business administration degree at Stanford University.

Advisors

Alan J. Epstein

Partner, Armstrong Hirsch Jackoway Tyerman & Wertheimer, P.C.

Mr. Epstein's law practice consists of advising Internet companies on various issues pertaining to the entertainment and sports industries, including the creation, licensing and acquisition of content, the introduction and negotiation of strategic partner relationships, and various other matters relating to the convergence of technology and content. Mr. Epstein also advises his firm's numerous celebrity clients on the exploitation and protection of their name and likeness rights and content on the Internet, as well as merchandising, endorsement and sponsorship deals. Prior to entering the UCLA School of Law, Mr. Epstein was a certified public accountant at Deloitte Haskins & Sells in Dallas, Texas.

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 U.S. 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.

Christopher C. Wheeler

Partner, Proskauer Rose LLP

Mr. Wheeler is a member of Proskauer Rose LLP's Corporate Department and as a partner in the Florida office has a versatile transactional practice. He has had extensive experience in real estate and corporate law, institutional lending and workouts, administrative law and industrial revenue bond financing. Moreover, he serves as a strategist and counselor to many clients in handling their other legal and business matters. Mr. Wheeler is well-versed in general corporate law as well as mergers and acquisitions and securities matters. He has guided companies from startup through initial private placements to public offerings. A graduate of Hamilton College and Cornell Law School, Mr. Wheeler was a member of the managing Board of Editor of the Cornell Law Review.

Legal & Accounting Counsel

Arthur Andersen, LLP

Arthur Andersen's vision is to be the partner for success in the New Economy. The firm helps clients find new ways to create, manage and measure value in the rapidly changing global economy. With world-class skills in assurance, tax, consulting and corporate finance, Arthur Andersen has more than 70,000 people in 83 countries that are united by a single worldwide operating structure that fosters inventiveness, knowledge sharing and a focus on client success. Since its beginning in 1913, Arthur Andersen has realized 86 years of uninterrupted growth, with 1999 revenues over \$7 billion. Arthur Andersen is a business unit of Andersen Worldwide.

Proskauer Rose, LLP

This law firm is one of the nation's largest law firms, providing a wide variety of legal services to major corporations and other clients through the United States and around the



**LETTER OF ALAN J. EPSTEIN, PARTNER OF ARMSTRONG HIRSCH
JACKOWAY TYERMAN & WERTHEIMER, LOS ANGELES, CAL.**

May 19, 2000

VIA MESSENGER

Mr. Gregg W. Ritchie
Pacific Capital Group, Inc.
360 N. Crescent Drive
Beverly Hills, CA 90210

Re: iviewit.com

Dear Gregg:

I very much enjoyed meeting you for lunch earlier this week. As promised, enclosed is a copy of the Business Plan for our client, iviewit.com.

Iviewit has developed two proprietary and complimentary technologies to enhance video and images delivered on the internet. The first is a state-of-the-art technology which enables full-screen, full-frame rate (i.e., 30 frames per second) streaming video to be viewed by any internet video player at bandwidths as low as 150 kbps, with increased quality and reduced file size. The second digital imaging technology creates an opportunity for full screen still images and 360° panoramic views that can be magnified with minimal image distortion.

Iviewit has protected its technologies by filing and securing eight patent pending applications, and is currently buffering and expanding those patents through a significant supplemental filing. Iviewit is represented by several of the most prominent patent law firms and attorneys in the world. Bill Dick, who is the head of the intellectual property department of Foley & Lardner in Milwaukee, Wisconsin, was formerly in charge of IBM's foreign patent division. Mr. Dick and his patent team of attorneys are preparing all of iviewit's supplemental patent filings and are drafting all of iviewit's license agreements. Iviewit's potential patent litigation (if any) will be handled by Ken Rubenstein, who is the head of intellectual property litigation group at the law firm of Proskauer Rose in New York City. Mr. Rubenstein is in charge of all patent litigation on behalf of the MPEG patent pool, in addition to a number of other high-profile technology litigation matters.



Mr. Gregg W. Ritchie
May 19, 2000
Page 2

Iviewit has licensed its technology and providing services to a number of substantial clients, such as hollywood.com, broadway.com, Hyatt Hotels and Resorts, and Great Expectations Dating Service. Iviewit also is in final negotiations to license its technology to playboy.com, medicalonline.com (x-rays, MRI's CT-scans, etc.) americanenterprise.com (multi-hour surgical and educational videos), gregmanningauctions.com (one of the largest auction houses) and many other clients in the entertainment, health care, automotive and other industries.

Iviewit initially raised \$500,000 of seed capital from Wayne Huizenga's venture group (at a \$10 million post-money value). Within the last few months, Iviewit raised \$1.5 million in a Series A round at a \$25 million post-money valuation from an investment group led by several individuals who previously ran Merrill Lynch's venture division. Iviewit is currently seeking an additional \$1-\$2 million in the Series A round, with a Series B round (\$10 million minimum) to follow later this year. The proceeds will be used to provide working capital (including the leasing/purchase of equipment and facilities) which will enable iviewit to fulfill its substantial backlog of orders and to expand its licensing operations. Iviewit is currently in discussions with several of the nation's leading investment banks to lead the Series B fundraising efforts.

The iviewit technology is most easily explained through a demonstration. If Pacific Capital or its Venture Group are interested in learning more about the company, please let me know and I will arrange to have the principals fly to Los Angeles for a meeting. Although you can see some of the company's technology and applications on the website (www.iviewit.com), the highest-quality work is not available for public viewing and is best seen through a private demonstration.

I look forward to hearing from you.

Best regards.

Very truly yours,

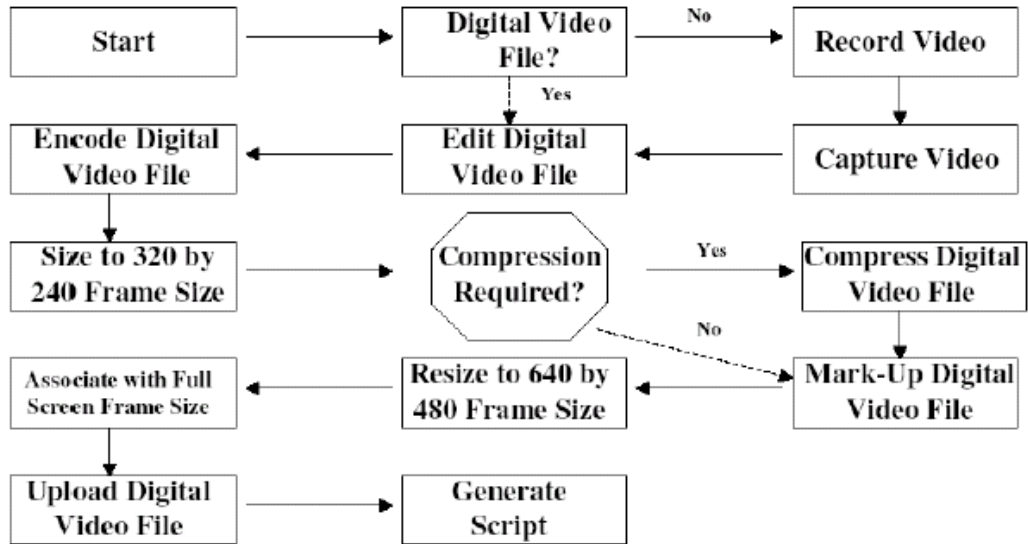
Alan J. Epstein



EXHIBIT H



COMPANY'S VIDEO TECHNOLOGY SPECIFICATION





RESPONDENT AND MR. WHEELER'S SUBMISSION OF VIDEO DISCLOSURE TO MR. JOAO

PROSKAUER ROSE LLP

2255 Greco Road Suite 340 West Boca Raton, FL 33431-7360 Telephone 561.241.7400 Facsimile 561.241.7400
NEW YORK LOS ANGELES WASHINGTON DC CLIFTON NJ PARIS

PERSONAL AND CONFIDENTIAL

Fax Transmittal

Date June 1, 1999 Client-Matter 0894/40017/001

Total Pages (including Cover) 2
From Christopher C. Wheeler
Sender's Voice Number 561.995.4702

Sender's Room Number
Main Fax Operator 561.241.7400

To Ray Joao
Company Meltzer, Lippe

Fax No. 516.747.9363
Voice No. 516.747.0300.x240

Message

The attached is from Eliot Bernstein.

EB-47-4470
561-47-4470

2025
B.W.
35.6

Confidentiality Note: This message is confidential and intended only for the use of the addressee(s) named above. If you have received this message in error, please immediately notify us by telephone and return the original to us at the address above. We will reimburse you for the cost of the telephone call and postage. Thank you.
0894/40017-001 06/01/99 01:07 PM (2743)



PATENT FOR VIDEO TECHNOLOGY

- > Step 1. Is to record the video under any format, beta, VHS, digital, any of the standard file formats. *VHS camera, film camera, digital - in real, live motion.*
 - > Step 2. After the video is shot, the second step is to capture the video using any capture device and capture software. *Adobe Premier ~~PRO~~ VERSION 5.1*
or Real Producer 6.2
 - > Step 3. Is to edit the video, if necessary, using any standard video editing tools. *Final Cut Pro*
 - > Step 4. Is to convert to real video format. *or Real Producer 6.2*
 - > Step 5. Then we manually set the size of the video within the HTML code to 640 by 480. *Frame*
 - > Step 6. We then post to the Web using any Web FTP software. *WS FTP 4.00*
 - > Step 7. We then write an Ascii file that calls the real video to stream. This makes it a streaming real at full screen with very good clarity and quality. Under Step 7 we write a separate script saved as our *.rm (star.rm) file that will call the original real video file. This script is included in the HTML codes. For MPEG videos, we follow Steps 1 through 3 the same, then we, in Step 4, convert, if not already, to the MPEG format. 5, insert the video in the HTML codes and expand to 540 by 480. Then we upload the video file to the Web in Step 6. Step 7, this MPEG file is played from the Web by first downloading a small portion of the file and played through the necessary player or any player, actually, that supports AVI, MPEG-type video formats.
- This tape was recorded on 6/1/99 at the law firm of Proskauer Rose LLP.

0894-40017-001 BR/81/231297 v1

06/01/99 12:35 PM (2/43)

** TOTAL PAGE: 82 **



PROVISIONAL PATENT FILING 60/137,207 BY MR. JOAO UNDER SUPERVISION OF RESPONDENT AND IN CONJUNCTION WITH MR. WHEELER

PTO 505P (Rev. 8-95)

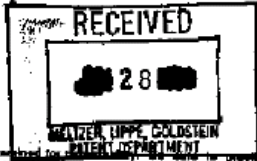
PROVISIONAL APPLICATION FILING RECEIPT



UNITED STATES DEPARTMENT OF COMMERCE Patent and Trademark Office ASSISTANT SECRETARY AND COMMISSIONER OF PATENTS AND TRADEMARKS Washington, D.C. 20231

APPLICATION NUMBER	FILING DATE	PL. FEE REC'D	ATTORNEY DOCKET NO.	DRWGS
60/137,297	06/03/99	\$75.00	5865-3	0

RAYMOND A JOAO MELTZER LIPPE GOLDSTEIN & SCHLISSEL PC 190 WILLIS AVENUE MINEOLA NY 11501



Receipt is acknowledged of this Provisional Application. This Provisional Application will not be examined for patentability. The PROVISIONAL APPLICATION NUMBER, FILING DATE, NAME OF APPLICANT, and TITLE OF INVENTION when inquiring about this application. Fees transmitted by check or draft are subject to collection. Please verify the accuracy of the data presented on this receipt. If an error is noted on this Filing Receipt, please write to PTO Provisional Application within 10 days of receipt. Please provide a copy of the Provisional Application Filing Receipt with the changes noted therein. This Provisional Application will automatically be abandoned twelve (12) months after its filing date and will not be subject to revival to restore it to pending status beyond a date which is after twelve (12) months from its filing date.

Applicant(s) ELIOT BERNSTEIN, BOCA RATON, FL.

IF REQUIRED, FOREIGN FILING LICENSE GRANTED 06/22/99 ** SMALL ENTITY ** TITLE APPARATUS AND METHOD FOR PRODUCING ENHANCED VIDEO IMAGES



Attorney Docket No. 5865-3

**APPARATUS AND METHOD FOR PRODUCING
ENHANCED VIDEO IMAGES**

The present invention is directed to an apparatus and a method for producing enhanced video images. A preferred embodiment of the invention is described in the following manner.

- Step 1. Record the video under any format, i.e., beta, VHS, digital, and/or any of the standard file formats, including, but not limited to, *.AVI, *.MOV, *.MPEG, etc., by utilizing an appropriate recording device such as a video camera, a film camera, a reel-to-reel recording device, and/or a live video recording device.
- Step 2. After the video is shot, the second step is to capture the video using any capture device such as a capture card or capture hardware, such as provided by Dazzle, and also by using capture software such as Adobe Premier version 5.1 or Real Producer G2.
- Step 3. Edit the video, if necessary, by using any standard video editing tools, such as, for example, Adobe Premier 5.1.
- Step 4. Convert the data and/or information obtained to a real video format such as, but not limited to, a *.RM format.
- Step 5. Manually set the size of the video within the HTML code to a 640 x 480 frame resolution, or any other suitable resolution, such as, but not limited to, 800 x 600, 1024 x 768, 1280 x 1024, 1600 x 1200.
- Step 6. Post the obtained file to a Web page, Web site and/or to the Web, by using any Web FTP software, such as, but not limited to, WS FTP PRO.
- Step 7. Generate or write an ASCII file that calls the real video to stream. This results in streaming real video at full screen with very good clarity and quality. Under Step 7 a separate ASCII file is written and saved as an *.RPM file, or other suitable format, that will call the original real video file. This script is included in the HTML codes. For MPEG videos, Steps 1 through 3 are followed as described above. In Step 4, the file is converted, if not previously converted, to an MPEG format. Next, the video is inserted into the HTML codes and expanded to a 640 by 480 resolution, or higher resolution. Then the video file is uploaded to the Web page Web site, and/or the Web in Step 6. Thereafter, at Step 7, the MPEG file is played from the Web page, Web site and/or from the Web, by first downloading a small portion of the file and playing the file through a suitable player which supports AVI, MPEG-type, etc., video formats and/or other suitable formats.

P:\PUBLIC\PATENT\BERNSTER\5865-3.AFP



HAND NOTES OF MR. UTLEY POINTING TO MISSING ELEMENTS OF MR. JOAO'S PROVISIONAL FILING UNDER SUPERVISION OF RESPONDENT⁴⁷

516.747.0653

3/9/2000

Guidance
BIN 1 2 F101

Ray Joao

Ray, there are major missing items in docket's 1+6:

1. Claims do not reference stitching
2. Process is ammended as shown on the diagram
3. The relationships between the enhanced digital image and the zoom and pan function together with controls is not clear
4. The description and claims stop at the production and loading of the image.

5. Object model Brian

⁴⁷ Supra Note 45.



**TELECONFERENCE TRANSCRIPT OF
JULY 31, 2000
PARTICIPANTS:**

- **DOUGLAS BOEHM OF FOLEY AND LARDNER;**
- **MR. BERNSTEIN, SIMON L. BERNSTEIN, MR. UTLEY, AND MAURICE BUCHSBAUM OF THE COMPANY;**
- **MR. WHEELER OF PROSKAUER**



EXHIBIT I



HAND NOTES OF MR. JOAO IN FILIPECK MEETING AT RESPONDENT'S OFFICE

Proskauer 21st Floor

Steve Filipeck - Fish + Richardson

9/20/99

32mm → Wide angle lenses

image cameras

take out all specific software & hardware

magnification vs zooming

* Scan directly from the film w/ enlarger

JPEG file is always compressed
difference is that

lowest compression is introduced virtually no

artifacts - no compression - you narrow

color compression - lose definition

* put in more detail on how the process works

#7 Video - straight through live connection to
camera through capture device & onto the web

** When you take/process a live capture or capture
from a record medium & process it, you may
take it or the processed & prepared form on
a computer storage medium which is streamable
processed & stored in deliverable form.

** Computer stores the processed videos &
stores it.

EV-
26

1/11/00

Conf of B. Otley & Wheeler

p.1

↳ Processes defined at site level
based on tools - everything we use is
public domain
parameters are of such a nature - little
if any to claim as patentable.

↳ Breached Confidentiality Agreement

↳ several steps had to go through to arrive at
side rider bc integrated into Dazzy card
& Real player.

↳

1st patents pending have value

Bit 4
20.5
2026

2nd. Head of K - complexity
• Misapprop of trade secrets
• establish a solid base of
original claims.

show when where & how process
created

↳ process currently being employed in
public domain already

Capture & encode

• Qui encode

-2

1/26/00 Conference with Brian Utley re copying of records.
Copies ~~will~~ will be forwarded to Brian today or
tomorrow. Spoke also future patents activities and
prospect of finding a strategic money partner (i.e.
Sony Pictures).

For IViewIT

Priskans

→ Needs description of each applicant

Gayle Coleman

561-995-4749

Fax 561-241-7145

email G Coleman@Priskans.com

- ASSOCIATE
- TITLE
- Serial No.

~~8:30~~

→ 4 @ 1 2
copy by PC 2 0/1
by ...
- 1 2



SCHEDULING OF THE FILIPECK MEETING

PROSKAUER ROSE LLP

2255 Glades Road
Suite 340 West
Boca Raton, FL 33431-7360
Telephone 561.241.7400
Elsewhere in Florida
800.432.7746
Fax 561.241.7145

NEW YORK
LOS ANGELES
WASHINGTON
NEWARK
PARIS

Date September 17, 1999 Client-Matter 0894/40017/001

Fax Transmittal

Total Pages (including Cover)

From Gloria, for Christopher C. Wheeler
Sender's Voice Number 561.995.4702

Sender's Room Number
Main Fax Operator 561.241.7400

To Brian G. Utley
Company

Fax No. 393.7458
Voice No. 750.6876

Message

The two closest hotels with our special Proskauer rates are:

Renaissance Hotel (1/2 block from Proskauer offices)
714 Seventh Avenue
New York, NY 10036
212.765.7676 212.261.5151 (Fax)
Ask for Proskauer Rate

DoubleTree Guest Suites
1568 Broadway
New York, NY 10036
212.719.1600 212.345.5237 (Fax)
Ask for Proskauer Rate

Handwritten note: Conf # 800 468 3571, 837.137.11

The following Proskauer conference room details have been completed:

Conference Room 2100 (also called the Goetz Room);
21st Floor of our building located at 1585 Broadway;
Large room that holds 20;
Reserved for 8 AM until 10 AM, Tuesday, September 21, 1999;
A receptionist is right outside the conference room and she can help answer any questions,
the receptionist arrives at 8:30 AM;
Coffee, tea and ice water will be set up in the conference room at 7:30 AM;
The glass doors to the Proskauer office on the 21st floor are locked until 8:30. After you exit the
elevator, use the phone by the glass doors to call security to let you in.

Confidentiality Note: This message is confidential and intended only for the use of the addressee(s) named above. It may contain legally privileged material. Dissemination, distribution or copying of this message, other than by such addressee(s), is strictly prohibited. If you have received this message in error, please immediately notify us by telephone and return the original to us at the address above. We will reimburse you for the cost of the telephone call and postage. Thank you.

0894/40017-001 BRLIB1/241812 v1

09/17/99 04:49 PM (2743)



HAND NOTES OF MR. WHEELER IN FILIPECK MEETING AT RESPONDENT'S OFFICE

Wells
Meeting at Providence in NY
Ray + Bryan met at Tilipich -
copy of non-disclosure coming

Document 4.1
+ Document 1

5 + 6 are extensions -

Steve - "my concerns, issues" - very
uncomfortable with what I have read -
Bryan leaves
Ray says walked to train + no issues

Brian calls Chris H. -
"inquiry OK"
"on video side - could not give
response to video question"

"did not feel comfortable with video -"
- couldn't explain how it worked -
Steve taken aback by question -
they asked - "what is your view about
quality of video + how it works"
didn't get into how it works -

that is important and needs to be covered -
video involving - only recently -> document 7 is
not filed -> very important that we complete -

Wids

- old account debit address -
- no address -
- they have invested in video - the new
- the same - we had it -

raise level of debate in valuation -

~~the~~

high demand →

not as easy to explain how it works -

Video → more subject to attack

Own is not related to progression techniques -

In many cases we return to 1st step -
→ we do not do that with video -

- Video side is more opaque -

Royalty free →



LETTER OF MR. COLTER RELYING ON RESPONDENT'S OPINION

Subj:iviewit
Date:1/14/2002 9:51:08 PM Pacific Standard Time
From:David.Colter@warnerbros.com (DColter0264)
To:John.calkins@warnerbros.com
CC:CHuck.dages@warnerbros.com, Alan.Bell@warnerbros.com (ABell0648)
Sent on: AOL 6.0 for Windows US sub 10551

John,

In all the review we have done with iviewit it seems to boil down to the status of the patents and their inherent value. At that point it is a risk-reward evaluation -- without awarded patents it is difficult to completely assess the value. I would suggest that we consider one other perspective...

Prior to iviewit (approx Feb 2000) the video we (WB Online) delivered on the web was QCIF (160x120) or smaller and was below full frame rate. At the time of our first meeting we also identified On2 along with iviewit as two solid players who could deliver full screen full frame rate web video. All who saw it were impressed. Greg and I visited iviewit in August and reported back that they had filed patents on scaling techniques that hinged upon a visual 'trick' which allowed the human eye to accept 320x240 video scaled to 640x480 at 30 fps as close to VHS quality. We checked with Ken Rubenstein and others who provided some solid support for iviewit, and Chris Cookson asked Greg and I to continue to work with iviewit in an R&D capacity.

In the fall of 2000 iviewit also met with a number of folks at WB Online (in September and October) and demonstrated their process and techniques to Sam Smith, Houston, Joe Annino and others. Sam contacted iviewit a number of times and requested the patents, along with specifics of the iviewit process to evaluate what they were doing. I was not part of these meetings, but was aware they had occurred, as Jack Scanlon kept me up to date.

When I sat down with Morgan and Houston in March 2001 to see what technology they were using to encode video, it was clear that they were using some of the techniques that would overlap with iviewit's filed process patents (still pending), but it is not clear that these were all learned from iviewit -- we may wish to explore this a little. This meeting was to determine what equipment we would get for our lab at 611 Brand. This same information was also provided to iviewit by Morgan as they were establishing the company as an outsourcing facility for encoding our content.

I am aware of several meetings held between iviewit and WB Online to share information of techniques and process, and was invited to a few of them.

We all signed iviewit's confidentiality agreement. So to the other perspective....

We have an opportunity to establish a license with iviewit for a modest fee at this time, and establish a MFN. In good faith we signed the confidentiality agreement, iviewit revealed their processes and techniques, and we now use those techniques in encoding. As we have discussed on a few occasions, these techniques now appear in the public domain to some extent in documentation for Real Producer, WMP Developer Guides, Media Cleaner Pro, etc, but they were not available in 2000. I would not suggest we learned the techniques completely from iviewit (I actually do not know the answer), but a modest licensing fee may be appropriate and honorable considering our good faith relationship in signing the confidentiality doc.

If we choose to pass at this time the risk is primarily from iviewit's main investor, Crossbow Ventures, gaining control of the IP and approaching WB later for a license -- I do not believe they will be as friendly considering their dealings with iviewit and it's employees since Feb of 2001. It is estimated that the patents will be completed in 8-12 months.



As you are all aware I have a personal relationship with Eliot Bernstein, the founder of iVIEWIT, and as a result, I left the evaluations and decisions to Greg, and others, and only assisted iVIEWIT to get to the correct people in WB and AOLTW. I wanted to add this perspective as we consider if there is an option to pursue with iVIEWIT -- they are facing continued financial pressure right now. There are many other threads to our interaction with iVIEWIT and I would be happy to discuss.

Thanx,
David



LETTER OF MR. WHEELER APPEALING TO PARTNERS

Dear Colleagues,

As a firm, we are in a unique position to impact the effectiveness of the Internet and to profit from the same. The firm of iviewit.com, Inc. is one of my clients and Proskauer, Rose, LLP. is a 2.5% shareholder. I have worked closely with [iviewit](http://iviewit.com), for the past 18 months, establishing and fine-tuning their corporate structure. My objective with this letter is to introduce you to this forward-thinking company and to ask for your support and assistance.

The Internet is quickly evolving from a text-based medium that users have been forced to read, into a multimedia platform that users can begin to *experience*. The importance that this evolution has to e-commerce has been likened to the impact felt by television when it was embraced as a marketing and communications tool. [iviewit](http://iviewit.com)'s intellectual property positions them as a leader in the streaming video, streaming audio and virtual imaging online markets. Their technologies have broad ranging applications for many different industries including: entertainment, auctions, education, healthcare and retail.

Because of the extensive applicability of [iviewit](http://iviewit.com)'s products, the vast majority of Proskauer's client relationships represent potential clients for [iviewit](http://iviewit.com). Please join me as I endeavor to introduce my clients to [iviewit](http://iviewit.com) and, in the process, help those clients to gain a competitive advantage through the utilization of [iviewit](http://iviewit.com)'s technologies. Please contact me with any opportunities that you identify and I will arrange an introduction to a member of [iviewit](http://iviewit.com)'s management team. I have enclosed a descriptive flyer from [iviewit](http://iviewit.com) and a multimedia CD-ROM that will serve as an introduction to [iviewit](http://iviewit.com). Additional information can be found at their website, www.iviewit.com.

Thank you for your time and attention. I look forward to working together to help this valued client and to further enhance the value of our equity position in [iviewit](http://iviewit.com).

Sincerely,

Christopher C. Wheeler



EXHIBIT J



**DEPOSITION OF RESPONDENT IN THAT CERTAIN LITIGATION
AVOIDING QUESTION ON MPEG LA, LLC**

2 Q. How about what is called the MPEG
3 Patent Pool, have you heard of that?

4 A. Yes, I have.

5 Q. why don't you tell me what that
6 is.

7 A. Decline to answer at this time.

8 Q. why do you decline to answer?

9 A. Irrelevant to this deposition.

10 Q. I'm sorry, irrelevancy is not an
11 objection that would allow you not to answer,
12 sir.

13 A. Make a motion to the judge. If he
14 orders me to tell you about it, I will tell
15 you.

16 MR. SELZ: Chris, are you
17 instructing your client not to answer?

18 MR. PRUSASKI: I am going to put
19 an question for relevancy based on the
20 court's granting of the motion and
21 limiting on the record, and if
22 Mr. Rubenstein declines to answer then
23 he is declining to answer.

24 And, just so I don't have to keep
25 objecting, Mr. Selz, to make this

13

1 Rubenstein
2 easier, my objection is continuing in
3 nature as to any questions regarding any
Page 11



4 transactions for IViewIt that you are
5 going to ask Mr. Rubenstein if he was
6 involved in based on the court's
7 granting of the motion and limiting.

8 MR. SELZ: Let me go on the record
9 and say the discovery documents that
10 have been produced by the Defendants --
11 Plaintiff in this matter indicate
12 various dealings in which Proskauer Rose
13 was affiliated including dealings with
14 H. Wayne Huizenga, CrossBow Ventures,
15 wachovia, a number of other entities
16 which are part of the discovery and have
17 been produced by the Plaintiffs pursuant
18 to a valid request for production, so to
19 the extent you are claiming it's subject
20 to any motion and limited, that's fine
21 with regard to the trial, and the
22 discovery you produced on your own
23 pursuant to a request for production
24 which has not been held invalid includes
25 these very matters.

14

1 Rubenstein

2 A. So why don't you tell me more
3 particularly what you want to know.

4 MR. PRUSASKI: Mr. Selz, let me
5 just respond to that.

6 There were never any affirmative
Page 12



7 defenses asserted by the Defendants in
8 this matter that have anything to do
9 with particular transactions, the
10 defenses involved whether the bills
11 were --

12 MR. SELZ: Let's go --

13 MR. PRUSASKI: I get to finish
14 because --

15 MR. SELZ: Go ahead and finish.

16 MR. PRUSASKI: Thank you.

17 There were never any affirmative
18 defenses asserted by the Defendants in
19 this matter relating to anything other
20 than the amount of the bills. And, so,
21 to the extent that the court granted our
22 motion limiting it, the Defendants can't
23 put any evidence of any particular
24 transactions or alleged wrongdoing by
25 Proskauer on at trial, but to that

15

1 Rubenstein
2 extent I am going to ask Mr. Rubenstein
3 to answer your questions. If I feel
4 that they are becoming overreaching, I
5 will make -- or if you are extending too
6 far into what I think is a violation of
7 the court's granting of the motion of
8 limiting, I will make another objection.

9 MR. SELZ: And let me go on the
Page 13



10 record, the motion of limiting is fine
11 with regard to anything presented at
12 trial. It certainly does not preclude
13 the scope of discovery from including,
14 in a deposition, questions which may
15 lead to discoverable evidence concerning
16 the bills and the services that were
17 provided, which is the basis for the
18 affirmative defenses.

19 MR. PRUSASKI: And I am aware that
20 you have some latitude with respect to
21 discovery under the rules.

22 MR. SELZ: And I think we have
23 pretty significant latitude under the
24 rules.

25 And with regard to your client,

]

16

1 Rubenstein
2 Mr. Rubenstein, indicating he is
3 refusing to answer, I believe you should
4 instruct him right now, under Florida
5 law, he doesn't have the right to refuse
6 to answer.

7 A. All right, I will answer the
8 question.

9 MR. PRUSASKI: I just said a
10 minute ago we will go ahead.

11 A. Anything you want to know about
12 the MPEGLA patent pool, that's public

Page 14



13 information, it's is on a web site,
14 MPEGLA.com. You should go look at that
15 web site. Any public information that I am
16 entitled to tell you is on that web site.

17 Q. well, I am going to ask you, sir,
18 in this deposition to give me that
19 information.

20 A. And I am just telling you to go
21 look at the web site.

22 MR. SELZ: Let the record show the
23 witness is refusing to respond to a
24 direct question.

25 A. That is an incorrect

17

1 Rubenstein
2 characterization of the record.

3 The record shows that I told you a
4 place where you can get the answer very
5 easily. There is no reason for you to make me
6 sit here and waste my time repeating to you
7 things you can easily read about.

8 Q. well, sir, this is your testimony
9 at your deposition.

10 A. That's right, which you are making
11 me do. I consider the deposition nothing but
12 harassment, considering that I had nothing to
13 do with the company. It's just a form of
14 harassment.

15 You go read the web site, if you
Page 15



16 want to know about it.

17 Q. Okay, so you are refusing to
18 answer?

19 A. I am not refusing.

20 Q. Other than advising me to go to a
21 web site --

22 A. I am not refusing to answer. I
23 did answer. Please stop characterizing my
24 testimony. I told you the answer. I told you
25 all publicly-available information about the

18

1 Rubenstein

2 MPEG patent pool can be found at
3 www.MPEGLA.com. You are free to go read it.
4 Please go read it and you will learn all you
5 need to know about it.

6 Q. So you are not going to tell me
7 what the "MPEG patent pool" is?

8 A. I told you you could go read it.

9 Q. Okay.

10 MR. SELZ: Chris, do you want to
11 instruct your witness, or deponent, or
12 client, at all in that matter?

13 MR. PRUSASKI: Do you have any
14 specific questions with respect to
15 IViewIt in the MPEG patent pool?

16 MR. SELZ: Yes.

17 A. All right, so why don't you ask me
18 those questions.

Page 16



19 MR. SELZ: I want Mr. Rubenstein
20 to first explain to me what the "MPEG
21 patent pool" is, and then I will ask him
22 questions concerning exactly how it
23 relates to IViewIt.

24 In other words --

25 A. Okay, I will answer both your

19

1 Rubenstein

2 questions.

3 Q. Go ahead.

4 A. The "MPEG patent pool" is a
5 collection of patents owned by a group of
6 companies related to the MPEG 2 video
7 compression standard and, as far as I know, it
8 has nothing whatsoever to do with IViewIt.

9 Q. So it has no technology -- the
10 MPEG patent pool uses no technology in any way
11 related to any of the IViewIt entities or
12 their intellectual properties; is that your
13 testimony?

14 A. No, it's not my testimony.

15 Q. Okay.

16 A. My testimony is, it's a group of
17 patents chosen according to very specific
18 criteria related to the MPEG 2 standard and,
19 to my knowledge, has nothing to do with
20 IViewIt.

21 And please do not characterize my
Page 17



22 words. Please do not rephrase them. If you
23 don't know what I said, you can ask the
24 reporter to read it back. But do not
25 characterize my testimony.

20

1 Rubenstein

2 MR. SELZ: Again, let the record
3 reflect the deponent is not being
4 responsive.

5 A. I am being very responsive.
6 Please stop characterizing my testimony. And
7 please stop putting things on the record that
8 are incorrect.

9 Q. Mr. Rubenstein, I am asking you
10 questions, and I am asking --

11 A. And you are not listening to the
12 answers very carefully, so -- I don't know how
13 much experience you have taking depositions --

14 MR. SELZ: Again, let the record
15 reflect that --

16 A. Stop interrupting my answers. Do
17 not interrupt me.

18 Q. Mr. --

19 A. Do not interrupt me.

20 Q. Mr. Rubenstein --

21 A. Let me finish.

22 Are you going to proceed to
23 continue to interrupt me or not?

24 Q. If you want to answer the
Page 18



25 questions, I have no problem.

21

1 Rubenstein
2 A. Look, I answered your questions.
3 You are unable to keep track of what I am
4 saying.
5 So, please, if you don't know what
6 I said, ask the reporter to read it back, but
7 please do not characterize my testimony in
8 your own words.
9 Q. Okay --
10 A. Just don't do it.
11 Q. what I am asking you is this. Do
12 any of the members of the MPEG patent pool use
13 any of the technologies of IViewIt?
14 A. I would have no idea.
15 Q. who is the person in charge of the
16 MPEG patent pool, sir?
17 A. Like I say, I advise you to check
18 their web site if you want to know information
19 about that patent pool.
20 Q. well, again --
21 A. It's not me.
22 Q. Are you involved with the MPEG
23 patent pool, sir?
24 A. Yes.
25 Q. what is your position --



1 Rubenstein

2 A. I am counsel to MPEG, LLC.

3 Q. Do you advise the MPEG patent pool
4 with regard to legal issues?

5 A. That's privileged information.

6 Q. Not whether or not you advised
7 them on legal issues.

8 A. You are asking me -- I am not
9 going to discuss with you anything about
10 anything I do with any other client in this
11 law firm.



EXHIBIT K



AUTHOR KRANE POINTS TO RESPONDENT'S LACK OF BILLING⁴⁸

A. Patent Work: Most of Mr. Bernstein's allegations derive from his claim that Mr. Rubenstein mishandled certain patent work. To the contrary, as we show below (see Section II), there is overwhelming testimonial and documentary evidence showing that this allegation is false. Approximately twenty Proskauer attorneys performed legal services for and billed time to Iviewit matters. Mr. Rubenstein wasn't one of them. Of the almost \$370,000 owed by Iviewit for legal services rendered by Proskauer, Mr. Rubenstein did not bill a minute of time to the engagement. Further, even ignoring Mr. Rubenstein's lack of involvement, no one else at

Proksauer performed patent work for Iviewit. Iviewit's patent work was handled entirely by patent attorneys at other law firms. Whether there were any errors or omissions with the patent work is immaterial. Proskauer simply did not perform that work.

⁴⁸ *Supra* Note 30 at 4.



**BILLINGS OF MR. WHEELER FROM PROSKAUER BOCA RATON, FLA.
OFFICE**

02/18/99 C WHEELER .25 Conf with Mr. Rubenstein

01/14/99 C WHEELER .50 Follow up on status on intellectual property review and new incorporation

01/28/99 A GORTZ .75 Ken Rubenstein call, cf call Eliot Bernstein & Ken Rubenstein, cf Mara Robbins re confidentiality agreement

02/01/99 C WHEELER .25 Conf as to status of intellectual property work

02/16/99 C WHEELER .25 Conf with Mr. Bernstein; call to Mr. Rubenstein

02/17/99 C WHEELER .25 Call to Mr. Rubenstein re patent advice; call with Ms. Coleman re financial advisor

02/18/99 C WHEELER .25 Conf with Mr. Rubenstein

03/16/99 M ROBBINS .50 Inter-office conference with Wheeler re: intellectual property matters.

03/29/99 K HEALY 1.25 Tc w/C. Wheeler; tcs w/Eliot Bernstein re intellectual property protections; tc w/Raymond Joao re patent pending; tcs w/E. Bernstein and Jerry Levin re license business models; review protectability of web-sites

03/31/99 K HEALY .25 Tc w/K. Rubenstein re Patent advice

04/22/99 K HEALY .25 Tc w/R. Joao; e-mail to E. Bernstein

05/12/99 C WHEELER 1.00 Conf with Messrs Bernstein and Lewin; call to R. Joao; transmittal of agreement

05/12/99 C WHEELER .50 Conf with Mr. Joao re stock ownership, subsidiary and patent protection

05/12/99 C WHEELER 2.00 Conf with Joao; meeting with Thompson to arrange for confid. agreements and generic agreements



05/20/99 C WHEELER .75 Conf with Mr. Joao

05/20/99 C WHEELER 2.00 Call to Mr. Lewin; conf with Ken Rubenstein;
conf with Mara Lerner; numerous conf with
Elliot Bernstein

05/20/99 C WHEELER 1.00 Conf with Mr. Joao

05/25/99 C WHEELER 11.00 Trip to Orlando for meeting with Real 3D
technology staff

05/26/99 C WHEELER 1.00 Review of patent; set up patent conference;
arrange follow up on shares;

05/27/99 C WHEELER .50 Conf with Mr. Rubenstein

05/27/99 C WHEELER 1.50 Overview of Iviewit patent matters and
corporate matters

05/28/99 C WHEELER .50 Confirmation on Joao meeting

05/28/99 C WHEELER 2.00 Meeting as to patent issues and management
matters

05/28/99 C WHEELER .50 Conf. w/K.Rubenstein

05/28/99 K HEALY .50 Tcs w/C. Wheeler re IP Issues; review web-site

05/31/99 C WHEELER 1.00 Review of patent and other materials

06/01/99 C WHEELER 4.00 Conf with Mr. Rubenstein; conf with Mr. Lewin;
conf with Mr. Healy; conf with Mr. Joao; conf
with Mr. Akselrod re patents, tax
ramifications, copyright work;

06/01/99 K HEALY 1.50 Conference call w/E. Bernstein, R. Joao, K.
Rubenstein, C. Wheeler, and others re iviewit
I.P. issues; review cd.rom

06/03/99 C WHEELER 2.00 Call to Mr. Joao; call to Mr. Healy; conf with
Mr. Bernstein; review of numerous
correspondence; conf with Mr. Lewin

06/04/99 C WHEELER 2.00 Prep of revised confidentiality agreement; call
to Ms. Bibona; conf with Mr. Joao;

06/11/99 C WHEELER .25 Call to R.Joao



06/16/99 C WHEELER 4.00 Meeting with Mr. Joao and Messrs. Bernstein re patent and other matters

06/23/99 S KAPP .50 Conf. with CCW regarding various matters pertaining to structure, patents, confidentiality agreements

06/18/99 C WHEELER 3.50 Review of patents with Mr. Joao; conf with Mr. Lewin re status; conf with Mr. Bernstein; Check of status of new corporate documents

06/23/99 S KAPP .50 Conf. with CCW regarding various matters pertaining to structure, patents, confidentiality agreements

07/28/99 C WHEELER 3.50 Conf with Mr. Lewin; conf with Mr. Buchsbaum; review of corporate status; conf with Mr. Thompson; review of corres. from Mr. Epstein; call to Mr. Joao; conf with Mr. Wilson; conf with Mr. Joao; call to Mr. Lewin

07/31/99 C WHEELER 1.50 Review and organization of various matters involving meetings, venture capital, patents and prospects

08/04/99 S KAPP .25 T/c with Ray Joao

09/09/99 K HEALY .50 Review files to prepare IP Materials for E. Bernstein and B. Utley

09/10/99 C WHEELER .25 Arrange for patents

09/10/99 C WHEELER 2.00 Conf with Mr. Brandon; conf with Mr. Brandon; conf with Mr. Rubenstein; transmittal of materials to Mr. Rubenstein; Call to Mr. Joao

09/13/99 C WHEELER 1.00 Conf with Mr. Brandon; conf with Mr. Joao;

09/13/99 J ZAMMAS 1.25 Discuss patents with C. Wheeler's secretary;

09/21/99 C WHEELER .25 Call to Mr. Utley re patent meeting

09/21/99 C WHEELER 1.00 Conf with Mr. Utley re patent meeting and status of negotiations; call to Mr. Brandon



09/22/99 J ZAMMAS 3.00 Work on patent binders and trademark binders for C. Wheeler; telephone Raymond Joao regarding all patents; compile all documents by shareholder/noteholder

09/23/99 J ZAMMAS .25 Telephone Raymond Joao regarding patents.

09/24/99 C WHEELER 1.00 Call on utilities; follow up on space requirements; conf on patent questions

09/24/99 J ZAMMAS .50 Update shareholder list; telephone Raymond Joao's secretary regarding patents; advise C. Wheeler.

09/27/99 J ZAMMAS 2.50 Revise consents to indicate that Brian Utley is elected as Chief Operating Officer of the three entities; telephone calls from Mr. Joao's office regarding patents; complete work on patent binders for C. Wheeler; send stock certificate of uview.com, Inc. to Patricia Daniels; send iviewit.com LLC subscription letters to James Armstrong, Andrew Dietz, Lisa Friedstein and James Osterling.

11/29/99 J ZAMMAS .25 Copy official filing receipts for two patents, insert in patent binders and give two copies to Brian Utley to insert in his binders.

01/11/00 C WHEELER 1.00 Conf with Mr. Bernstein re patents and infringement

01/11/00 C WHEELER 1.00 Conf with Mr. Joao re patents

01/11/00 C WHEELER .50 Conf with Mr. Lewin re patents

10/11/00 C WHEELER 1.50 Conf with Mr. Utley re Ken Rubenstein and Time Warner; conf with Mr. Rubenstein



**EXAMPLE OF PROSKAUER BILLING SUMMARY...WHERE IS
RESPONDENT IN LIGHT OF PRIOR BILLINGS**

CLIENT: IVIEWIT.COM, INC.
MATTER: GENERAL CORPORATE ADVICE
PAGE: 5

October 13, 2000

SUMMARY OF HOURS

NAME	HOURS
CHRISTOPHER C. WHEELER	12.25
RICHARD H. ROWE	.25
TOTAL FOR PARTNER	12.50
DONALD E. THOMPSON II	1.00
TOTAL FOR SENIOR COUNSEL	1.00
GAYLE COLEMAN	.25
MARA LERNER ROBBINS	10.00
SUSAN L. WIENER	1.00
TOTAL FOR ASSOCIATE	11.25
JILL B. ZAMMAS	2.75
TOTAL FOR LEGAL ASSISTANT	2.75
TOTAL HOURS:	27.50

DISBURSEMENTS AND CHARGES

DESCRIPTION:	AMOUNT
DELIVERY CHARGES	11.44
LONG DISTANCE TELEPHONE	1.85
REPRODUCTION	13.80
TOTAL DISBURSEMENTS AND CHARGES FOR THIS MATTER:	\$27.09



EXHIBIT L



THE FLORIDA BAR RESPONSE OF MR. WHEELER THAT NAMES WARNER BROS. A CLIENT OF RESPONDENT

II. Iviewit's Complaint Regarding Proskauer's Handling of Iviewit's Relationship with Warner Bros. Stems from Proskauer's Refusal to Place Itself in a Conflict of Interest Position

As is clearly demonstrated by Iviewit's latest submission, its real complaint regarding Warner Bros. is its contention that it has somehow been damaged because Mr. Rubenstein refused Iviewit's requests to vouch for Iviewit's technology to Warner Bros. (a Proskauer client) after Proskauer filed a



LETTER OF MR. COLTER CLAIMING OVERLAPPING OF MR. BERNSTEIN'S TEACHINGS

Subj:iviewit
Date:1/14/2002 9:51:08 PM Pacific Standard Time
From:David.Colter@warnerbros.com (DColter0264)
To:John.calkins@warnerbros.com
CC:CHuck.dages@warnerbros.com, Alan.Bell@warnerbros.com (ABell0648)
Sent on: AOL 6.0 for Windows US sub 10551

John,

In all the review we have done with iviewit it seems to boil down to the status of the patents and their inherent value. At that point it is a risk-reward evaluation -- without awarded patents it is difficult to completely assess the value. I would suggest that we consider one other perspective...

Prior to iviewit (approx Feb 2000) the video we (WB Online) delivered on the web was QCIF (160x120) or smaller and was below full frame rate. At the time of our first meeting we also identified On2 along with iviewit as two solid players who could deliver full screen full frame rate web video. All who saw it were impressed. Greg and I visited iviewit in August and reported back that they had filed patents on scaling techniques that hinged upon a visual 'trick' which allowed the human eye to accept 320x240 video scaled to 640x480 at 30 fps as close to VHS quality. We checked with Ken Rubenstein and others who provided some solid support for iviewit, and Chris Cookson asked Greg and I to continue to work with iviewit in an R&D capacity.

In the fall of 2000 iviewit also met with a number of folks at WB Online (in September and October) and demonstrated their process and techniques to Sam Smith, Houston, Joe Annino and others. Sam contacted iviewit a number of times and requested the patents, along with specifics of the iviewit process to evaluate what they were doing. I was not part of these meetings, but was aware they had occurred, as Jack Scanlon kept me up to date.

When I sat down with Morgan and Houston in March 2001 to see what technology they were using to encode video, it was clear that they were using some of the techniques that would overlap with iviewit's filed process patents (still pending), but it is not clear that these were all learned from iviewit -- we may wish to explore this a little. This meeting was to determine what equipment we would get for our lab at 611 Brand. This same information was also provided to iviewit by Morgan as they were establishing the company as an outsourcing facility for encoding our content.

I am aware of several meeting held between iviewit and WB Online to share information of techniques and process, and was invited to a few of them.

We all signed iviewit's confidentiality agreement. So to the other perspective....

We have an opportunity to establish a license with iviewit for a modest fee at this time, and establish a MFN. In good faith we signed the confidentiality agreement, iviewit revealed their processes and techniques, and we now use those techniques in encoding. As we have discussed on a few occasions, these techniques now appear in the public domain to some extent in documentation for Real Producer, WMP Developer Guides, Media Cleaner Pro, etc, but they were not available in 2000. I would not suggest we learned the techniques completely from iviewit (I actually do not know the answer), but a modest licensing fee may be appropriate and honorable considering our good faith relationship in signing the confidentiality doc.

If we choose to pass at this time the risk is primarily from iviewit's main investor, Crossbow Ventures, gaining control of the IP and approaching WB later for a license -- I do not believe they will be as friendly considering their dealings with iviewit and it's employees since Feb of 2001. It is estimated that the patents will be completed in 8-12 months.



As you are all aware I have a personal relationship with Eliot Bernstein, the founder of iviewit, and as a result, I left the evaluations and decisions to Greg, and others, and only assisted iviewit to get to the correct people in WB and AOLTW. I wanted to add this perspective as we consider if there is an option to pursue with iviewit -- they are facing continued financial pressure right now. There are many other threads to our interaction with iviewit and I would be happy to discuss.

Thanx,
David



EXHIBIT M



RESPONDENT IS UNAWARE OF HIS INTEREST IN PROSKAUER

22 Q. Are you a partner of Proskauer
23 Rose?
24 A. Yes.
25 Q. Are you a shareholder of Proskauer

1 Rubenstein
2 Rose?
3 A. One or the other, either partner
4 or shareholder.
5 I think it's a partnership.
6 Q. It's a partnership. Do you have
7 any ownership interest in the partnership in
8 the sense of obligations that go beyond what
9 some of the other partners have? In other
10 words, do you have an equity share? Do you
11 have any other claims with regard to an
12 interest in Proskauer Rose?
13 A. I have no idea.



RESPONDENT IS UNCERTAIN OF HIS START DATE AT PROSKAUER

- 14 Q. And how long have you been
15 employed with Proskauer Rose?
- 16 A. About four, four-and-a-half years.
- 17 Q. Somewhere between 1997 and 1998
18 was your first date of employment?
- 19 A. I think it was in 1998.
- 20 Q. Do you remember a month?
- 21 A. Possibly June.



**SEE COMPACT DISC, ENCLOSED, OF A TAPED CONVERSATION OF MR.
SHIRAJEE ADVISING OF DISCLOSURES TO RESPONDENT**



**ELECTRONIC MAIL MESSAGE FROM SIMON L. BERNSTEIN, FORMER
CHAIRMAN OF THE BOARD OF DIRECTORS OF THE COMPANY**

-----Original Message-----

From: Alyssa Zeiger [mailto:alyssa@lifeinsuranceconcepts.com]
Sent: Friday, May 16, 2003 10:33 AM
To: 'iviewit@worldnet.att.net'
Cc: 'simon@lifeinsuranceconcepts.com'
Subject: FW: response to your letter

Eliot,

Here is my account of those questions you of asked for regarding iviewit Technologies, Inc.

1. Not having Wheeler's testimony it's difficult for me to respond to the 1st question. However, Real 3d (Jerry Stanley) was introduced to us and their opinion including the opinion of their engineering staff was that the patents that we showed them were outstanding and extremely valuable. Mr. Stanley told myself, Eliot, Jerry Lewin and Chris Wheeler that we were onto something big.
2. The problems that were encountered by Ray Joao's work were that is seemed to be incomplete, sloppy and certainly not in a professional manner for which the billings indicated it were. With regard to Foley and Lardner's work, there work also seemed to be incomplete with regard to accomplishing the patent approvals. It was also noted that including work with Mr. Utley they were writing patents in his name.
3. In the same regard Mr. Utley told me when I confronted him with this that it was common for the writer to put new patents in his name but assured me that all patents were assigned to iviewit Technologies, Inc. This was passed on to one of the partners at Proskauer Rose and I was assured that this with in proper conduct.
4. With regard to Ken Rubenstein, I was told by Brian Utley and Chris Wheeler that he was a partner of Proskauer Rose and that he was in fact overseeing our patent work and it also was mentioned that he advised the board of directors with regard to raising capital.
5. It is my opinion that Hank Powell a partner of Crossbow Ventures and also a member of the board of iviewit Technologies, Inc. violated his fiduciary responsibility as said board member to iviewit Technologies, Inc. by recommending iviewit Technologies, Inc. move forward and securing additional loans from Crossbow Ventures. He also told me that Crossbow had no intention of ever collecting on the notes but in fact it gave further protection of iviewit Technologies, Inc. from any other creditors. It is my opinion that this convinced the board of directors to vote on such loans.



6. With regard to Chris Wheeler's recommendation of Bryan Utley it's my opinion that he knew of the past problems Mr. Utley had with Monte Friedkin and withheld this information to myself and to Eliot.
7. My understanding of the relationship between Mr. Utley and Mr. Wheeler is that they are good friends both socially and professionally. Also they served on many boards together.

I believe this covers the pertinent questions you asked me for. I hope this helps.



STATEMENT OF GUY IANTONI, FORMER VICE PRESIDENT OF SALES OF THE COMPANY

June 13, 2003

The following information may be used as my sworn testimony in describing the history and events relating to iviewit (The Company) and its affiliated management and advisors.

As an existing shareholder and personal investor in the Company, I am appalled by the fraud and mismanagement demonstrated by the former President, Brian Utley and legal counsel including: Raymond Joao, Kenneth Rubenstein, Christopher Wheeler and others. I was an employee of the Company since its inception in 1998 to February 2001. I was personally in meetings where Christopher Wheeler recommended Brian Utley as a strong candidate for the President position at iviewit with his experience at IBM. I was one of the first individuals to witness iviewit's zoom and pan technology as well as full-screen, full-frame rate video streaming. I recall viewing iviewit's technologies as early as February of 1998. I attended many meetings with the technologies inventors: Eliot Bernstein, Jude Rosario and Zakirul Shirajee at iviewit's Florida office and witnessed several meetings between the inventors and Raymond Joao. I had discussions with Eliot Bernstein in late 1999 when Eliot expressed his reservations and concerns that the patent work of Raymond Joao, Kenneth Rubenstein and Brian Utley was both incomplete and not representative of the inventors' true findings. I was also present later 1999-2000 as William Dick and Foley and Lardner continued the errors in the patents caused by Raymond Joao and Kenneth Rubenstein.

My personal investment into the Company was largely due to the remarks of attorney Kenneth Rubenstein on a conference call with Eliot Bernstein stating, "iviewit's technology will be extremely valuable as part of the MPEG patent pool." I helped author many business plans with Eliot Bernstein, Jim Armstrong, Wachovia Securities and others including Kenneth Rubenstein as a key Company advisor. I attended many face-to-face meetings where Christopher Wheeler both witnessed iviewit's technology and introduced potential clients and investors to the management team. Mr. Wheeler had hand picked the management team and controlled their actions.

It was abusive the amount of unnecessary legal services generated by Christopher Wheeler and Proskauer Rose at such an early stage in the Company's development as we were misled to believe that these costs would offset revenue by Wheeler/Rubenstein/PR clients and patent pool royalties. I recall the company going through several legal changes including: C-corp, several LLCs, Holding companies, name changes etc. I was stunned to hear that the Company had hundreds of thousands of payables due Proskauer Rose. Brian Utley had primary fiduciary responsibility (or more like irresponsibility) for the use of all investment proceeds, legal services and vendor contracts.

I welcome the opportunity to be personally involved in defending the Company and its assets

Sincerely,

Guy T. Iantoni



STATEMENT OF JAMES F. ARMSTRONG, FORMER VICE PRESIDENT OF SALES & MARKETING OF THE COMPANY

Wednesday, April 30, 2003

Mr. Eliot I. Bernstein
10158 Stonehenge Circle
#801
Boynton Beach, FL. 33437-3546

Dear Eliot,

I have spent the past several evenings reviewing the depositions taken from Wheeler, Utley and Rubenstein and I am stunned. The extent of their lies and their orchestrated obfuscation compels me to reduce to writing some of the experiences that I had with these men. Please use this letter and the statements contained herein as my sworn statement of fact in your continuing effort to expose the truth, punish the evil and reward the deserving.

As a friend of Eliot's, since childhood, I was aware of iviewit from its beginnings but it was only after learning from Chris Wheeler about Ken Rubenstein's favorable opinion regarding iviewit's video and imaging technologies that I became seriously interested in the company. I resigned from a lucrative senior management position with Prudential Securities to help Eliot with his "project". Ultimately, I invested over \$20,000 and declined significant career opportunities in order to begin formally working for iviewit in the fall of 1999. Amongst the most egregious of the statements contained in the depositions is that made by Ken Rubenstein when he claims he does not know iviewit or anything about its technologies or processes. Ken is one of the primary reasons why I and many others invested their time and resources in the company. It was the extremely positive opinions of this highly respected attorney, who has direct links to the MPEG patent pool, which compelled so many of us to make the commitments that we made. Mr. Rubenstein is lying in his deposition.

Similarly, Chris Wheeler denies having any role in the patent work performed for iviewit other than referring us to patent counsel that ultimately ripped us off (but that's a different issue). Eliot, you have done a fine job putting together the billing evidence which is irrefutable. Not only did Wheeler play an instrumental and ongoing role in the handling of the patents, he was the primary contact point with Ken Rubenstein. I also remember Chris, in a meeting held at Real 3D, espousing the novelty of iviewit's inventions and discussing the apparent absence of any prior art in this area. In addition, Chris publicly shared Ken Rubenstein's opinion that the iviewit technologies were "novel". It was during this meeting of Intel and Lockheed engineers that a member of Real 3D's senior management, Rosalie Bibona, stated that iviewit's inventions could be worth billions of dollars. Wheeler states in his deposition that he was unfamiliar with any video inventions until sometime after the Real 3D meeting. Mr Wheeler is lying and everyone present at that meeting can testify to that fact. I was at a meeting held at Si Bernstein's house where Eliot Bernstein, Gerry Lewin, Chris Wheeler, Si Bernstein and Hassan Mia were in attendance. This meeting took place prior to the Real 3D meeting and its purpose was to show Hassan the video streams. It was at this meeting that



Hassan Mia stated "... if what I'm seeing is true, you've found the Holy Grail". The term "Holy Grail" can be found in many early versions of iviewit's business plans.

Let's talk about Brian Utley. This man is a stammering buffoon. Were it not for his resume full of accomplishments and the glowing recommendation of our trusted counsel, he probably never would have passed an initial candidate screening. Unfortunately, we learned too late that many of Brian's accomplishments were fabricated and our trusted advisor, Chris Wheeler, was a liar. I remember a meeting of Eliot, Guy Iantoni, Brian Utley, Mike Reale, Si Bernstein, Chris Wheeler and two investment bankers from Wachovia, Mr. Joe Lee and his associate (I forget his name). Guy and I had prepared a detailed sales forecast that Joe Lee later referred to as the most complete and detailed he'd ever seen. Brian's task was to complete the financials for Joe's review. The work that he presented to Joe Lee was pitiful; it was incomplete, inaccurate and inadequately referenced. In short, it was a disastrous embarrassment. We soon learned that that was the best Utley could deliver. Joe Lee insisted that I complete the financial projections for the business plan and that Utley be removed from the project. This is the sort of talent that our trusted advisor, Chris Wheeler, brought to his client!

From unauthorized patent disclosure to Danny Sokoloff without the protection of an NDA to outright patent sabotage through the use of bad math in patent applications, Utley never failed to disappoint. He was equally inept in corporate matters. I notified Brian on numerous occasions of the firm's responsibility to communicate to shareholders at least once per year and that iviewit was in default on its notes for not having made an interest payment. Like a child, he chose to bury his head in the sand instead of addressing the problem. His exorbitant use of T&E monies is legend and is only exceeded by his inability to complete a sentence without the excessive use of the word "um".

As they say, "hindsight is 20/20". In this case, it's now clear that Wheeler never had iviewit's interests in mind. He was positioning himself and his friends to benefit from iviewit's inventions and creativity. What makes his crime so heinous is that he masqueraded as our friend.

Sincerely,

James F. Armstrong
126 Buttonwood Drive
Fair Haven, NJ. 07704
732-747-4353
email: jimarmstrong@comcast.net



STATEMENT OF SHAREHOLDER MITCHELL A. WELSCH, CFP

Date: 12/11/02

Dear Eliot;

I wanted you to know how I feel about all that I have read recently. As a shareholder and someone that has been around this company since the beginning, I don't know how lawyers like Chris Wheeler and law firms like Proskower Rose could allow statements in a business plan that are not true. Therefore, if the business plan were correct then Mr. Utley would have to be lying under oath. In today's world of fair disclosure, this kind of inconsistency makes me outraged. As a shareholder I encourage and would support action taken to bring any wrongdoing to justice. If nothing else, I am unwilling to allow these deceptions to continue. We should pursue action and be compensated for wrongdoing. I know that if Mr. Rubinstein had not been involved with Iviewit it would have significantly affected my decision to contribute funds when I did. His involvement was communicated to me by Mr. Utley, Mr. Wheeler as well as other involved with the company but as legal representation and president of the company they carried the greatest weight. These inconsistencies are unacceptable and criminal in my opinion. What can we do to bring resolution to this situation and whom do we hold accountable?

Sincerely;

Mitchell A. Welsch, CFP

Mitchell A. Welsch CFP



**PASSAGES FROM DEPOSITION OF JERRY LEWIN A PRINCIPAL OF
GOLDSTEIN LEWIN, AND THE COMPANY'S FORMER OUTSIDE
AUDITOR⁴⁹**

17 Q. Do you recall ever having discussions or
18 hearing discussions among principals of Iviewit that
19 they weren't happy with Proskauer's services?

20 A. The only discussions related was -- Was
21 it Ken Attelman, the one that -- Who was --

22 Q. I can't - I can't answer that.

23 A. You can't answer. There was an attorney
24 in New York that was supposed to oversee the - or
25 involved somehow with the patent. And the

KEN SCHANZER & ASSOCIATES, INC. (954) 922-2660

17

1 discussions were related to was he doing a good
2 enough job overseeing Foley's firm, you know,
3 handling the patent or he supposed --

4 Q. Is this Ken Rubenstein?

5 A. Ken Rubenstein. That's the guy, yes.
6 There were discussions related to Ken Rubenstein and
7 the patents. That was it.

8 Q. Who had those discussions? Who were the

⁴⁹ Deposition of Gerald Lewin at 16-17, *Proskauer Rose LLP v. Iviewit.com, Inc. et. al. Case No. CA 01-04671 AB (Circuit Court of the 15th Judicial Circuit in and for Palm Beach County, Florida filed May 2, 2001)*.



...STILL MORE MR. LEWIN⁵⁰

5 Q. Did Proskauer do patent work for Iviewit?

6 A. I'm trying to remember. They did consult
7 an attorney in New York, one of Proskauer's attorneys
8 in New York. I don't recall his name. And I do have
9 to tell you I'm not very good with names.

17 Q. Were there any disagreements concerning
18 the manner in which the patents had been filed or the
19 names under which the patents had been filed?

20 A. I don't recall on the names. I recall
21 there were maybe disagreements of - you know, which I
22 don't understand - I do not understand patents - of
23 whether papers were prepared this way or that way or
24 properly or improperly or -- You know, maybe those
25 were discussions.

⁵⁰ *Supra* Note 49 at 55-56.



EXHIBIT N



SECTION 115 OF PATENT ACT

TITLE 35 PART II CHAPTER 11 Sec. 115.

Sec. 115. - Oath of applicant

The applicant shall make oath that he believes himself to be the original and first inventor of the process, machine, manufacture, or composition of matter, or improvement thereof, for which he solicits a patent; and shall state of what country he is a citizen. Such oath may be made before any person within the United States authorized by law to administer oaths, or, when, made in a foreign country, before any diplomatic or consular officer of the United States authorized to administer oaths, or before any officer having an official seal and authorized to administer oaths in the foreign country in which the applicant may be, whose authority is proved by certificate of a diplomatic or consular officer of the United States, or apostille of an official designated by a foreign country which, by treaty or convention, accords like effect to apostilles of designated officials in the United States, and such oath shall be valid if it complies with the laws of the state or country where made. When the application is made as provided in this title by a person other than the inventor, the oath may be so varied in form that it can be made by him. For purposes of this section, a consular officer shall include any United States citizen serving overseas, authorized to perform notarial functions pursuant to section 1750 of the Revised Statutes, as amended (22 U.S.C. 4221)



EXHIBIT O



LETTER OF MR. COLTER DESCRIBING RESPONDENT'S INVOLVEMENT

-----Original Message-----

From: David.Colter@warnerbros.com [mailto:David.Colter@warnerbros.com]

Sent: Wednesday, August 01, 2001 10:28 PM

To: HeidiKrauel@aol.com

Cc: HPowell@cb-ventures.com; Eliot@iviewit.com

Subject: Re: Today -- iviewit

Heidi,

Here is the info for Hank Powell from Crossbow Ventures. I have copied him above to make the introduction.

iviewit has undergone a restructuring of their business from an encoding focused business to a technology licensing business focus over the past 4-5 months. They are in the process of establishing a new executive team to handle this 'new' direction and have been working on the new business plan. They have indicated that we should have the revised plan next week.

They currently are finalizing a contract with WB Online to provide encoding services as a hold over from our original collaboration, and as a showcase for the technologies and patents.

Their site www.iviewit.com contains good demonstrations of the zooming and video encoding technologies. I have also copied the inventor/founder Eliot Bernstein, who I will ask to provide some specific links on the site to see the best representation of their work and technical capabilities.

Their patents are pending, but have received favorable opinions from people such as Ken Rubenstein on the merit of the patents, as well as thorough review by Greg Thagard and myself.

Let's talk further after you see the business plan and connect with Hank.

Thanx,
David



ANOTHER LETTER OF MR. COLTER DESCRIBING RESPONDENT'S INVOLVEMENT

From: David.Colter@warnerbros.com
Sent: Tuesday, January 15, 2002 12:51 AM
To: John.calkins@warnerbros.com
Cc: CHuck.dages@warnerbros.com; Alan.Bell@warnerbros.com
Subject: iviewit

John,

In all the review we have done with iviewit it seems to boil down to the status of the patents and their inherent value. At that point it is a risk-reward evaluation -- without awarded patents it is difficult to completely assess the value. I would suggest that we consider one other perspective...

Prior to iviewit (approx Feb 2000) the video we (WB Online) delivered on the web was QCIF (160x120) or smaller and was below full frame rate. At the time of our first meeting we also identified On2 along with iviewit as two solid players who could deliver full screen full frame rate web video. All who saw it were impressed. Greg and I visited iviewit in August and reported back that they had filed patents on scaling techniques that hinged upon a visual 'trick' which allowed the human eye to accept 320x240 video scaled to 640x480 at 30 fps as close to VHS quality. We checked with Ken Rubenstein and others who provided some solid support for iviewit, and Chris Cookson asked Greg and I to continue to work with iviewit in an R&D capacity.

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We all signed iviewit's confidentiality agreement. So to the other perspective....

We have an opportunity to establish a license with iviewit for a modest fee at this time, and establish a MFN. In good faith we signed the confidentiality agreement, iviewit revealed their processes and techniques, and we now use those techniques in encoding. As we have discussed on a few occasions, these techniques now appear in the public domain to some extent in documentation for Real Producer, WMP Developer Guides, Media Cleaner Pro, etc, but they were not available in 2000. I would not suggest we learned the techniques completely from iviewit (I actually do not know the answer), but a modest licensing fee may be appropriate and honorable considering our good faith relationship in signing the confidentiality doc.

If we choose to pass at this time the risk is primarily from iviewit's main investor, Crossbow Ventures, gaining control of the IP and approaching WB later for a license -- I do not believe they will be as friendly considering their dealings with iviewit and its employees since Feb of 2001. It is estimated that the patents will be completed in 8-12 months.

As you are all aware I have a personal relationship with Eliot Bernstein, the founder of iviewit, and as a result, I left the evaluations and decisions to Greg, and others, and only assisted iviewit to get to the correct people in WB and AOLTV. I wanted to add this perspective as we consider if there is an option to pursue with iviewit -- they are facing continued financial pressure right now. There are many other threads to our interaction with iviewit and I would be happy to discuss.

Thanx,
David



STATEMENT OF CEO LAMONT

I met with Mr. Rubenstein in the New York offices of Proskauer Rose LLP on Monday January 7, 2002 at 11:30 A.M. Moreover, the purpose of my visit was three fold: (I) to invite him to **REJOIN** the Advisory Board along with David Colter, Vice President of Advanced Technology of Warner Bros. and Greg Thagard, formerly of Warner Bros. and left with him a copy of the Company's January 2002 Business Plan, an Advisory Board Member Agreement, and a Warrant Grant to purchase 450 share of the Company as compensation; (II) to begin a series of discussions pointing to the essentiality of the Iviewit patents pending in his role as patent evaluator of the multimedia patent pools known as MPEG 2 and MPEG 4; and (III) to have a face to face discussion as a means to allow me to ask him to speak to Wayne M. Smith, Vice President & Senior Litigation and Patent Counsel at Warner Bros. to reiterate his prior statements to Warner Bros. executives and overcome his purported conflict that was previously waived. Much to my surprise, during our discussion, Mr. Rubenstein disavowed any knowledge of the Company's patents pending, at which time I felt a bit of embarrassment. Embarrassed, because, once assuming the CEO position, I had prior knowledge of his speaking to people at Warner Bros., such as, but not limited to David Colter, Greg Thagard, and Chris Cookson, and thought I might have interpreted an incorrect picture of those prior discussions. Lastly, I advised him of my discussions with Warner Bros. pertaining to an Advanced Royalty Agreement ("ARA").

Moreover, in reviewing Company documentation, I came across more instances of business plans naming him as an Advisory Board Member, multiple emails of investors and potential licensees naming Mr. Rubenstein as an individual entirely familiar with the Company's technologies, and parole evidence stating that Mr. Rubenstein, when initially the recipient of the Company's disclosures claimed the technologies were "novel," and that "he had missed that," and that "we had never thought of that," and finally that "this changes everything."

Furthermore, although I became a bit suspicious after the meeting with Mr. Rubenstein, and as the Warner Bros. discussions began to break down due to Mr. Rubenstein's reticence at speaking to Warner Bros., I felt comfortable enough in asking Mr. Rubenstein to place a phone call to Mr. Smith of Warner Bros., for what amounts to the third time, who was the patent attorney assigned the task of reviewing the Company filings for purposes of evaluating the ARA and the AOL Time Warner investment. Mr. Smith had been requesting a conversation with Mr. Rubenstein dating back to December 20, 2001, for the purposes of describing for good or bad his aforementioned knowledge of the Company's patents pending, and that he had formerly described as "novel," on varied occasions to Mr. Colter, Mr. Thagard, and others at Warner Bros. At this point, and based on nearly ten years experience as a technology executive, I suspected that something was wrong in the Company's patent filings, as in my prior experiences, the patent applications or patents issued usually had spoken for themselves, but in this instance, Mr. Smith was seemingly interested in a check of his reading and view of the Company's filings.



Much to my surprise, **AGAIN**, Mr. Rubenstein, not now disavowing knowledge of the Company's patents pending, refused said request based on conflicts of interest as Warner Bros "is a big client here." Surprised, **YET AGAIN**, as I was aware of his prior representations to Warner Bros. where no conflicts of interests were stated, at least not to my knowledge and in my review of Company documentation, I may have advised Mr. Rubenstein in still another phone conversation, that his purported conflicts of interest were waived on both sides, but that at least "could Mr. Smith call you [Mr. Rubenstein]," to which he agreed, however, paraphrasing, "he would not be positive or negative" in that regard. Moreover, he refused to place calls himself much in the same way as he had previously, only this time with anxiety and/or anger in his voice. Subsequent to his refusal, Warner Bros. declined the ARA and AOL Time Warner declined an investment in the Company, based on their confusion surrounding the lack of critical elements of the inventions in the Company's patents pending.

Additionally, it appears that Mr. Rubenstein's refusal to again speak affected not only the Warner Bros ARA, the AOL Time Warner investment, but had direct impact on the next discussions with, including but not limited to, SONY Corporation and what was to become Movielink, LLC (a five studio digital download movie service that was to generate licensing revenue for the Company as envisioned by the Company's business plans).

Still further, as my suspicions grew, I consulted with the Company's founder and main inventor, Mr. Bernstein, who contacted Caroline P. Rogers, Esq. to enlist her help in finding a law firm to conduct an independent review of the Company's patents pending. As of April 2002, the Chicago office of Greenberg Traurig LLP submitted their review at the behest of Ms. Rogers, and advised the Company of the missing critical elements of the Company's inventions that would materially not support the claims in said filings.

Lastly, much to my dismay, and when viewing the Company's inventions as a direct, competitive threat to, including but not limited to Mr. Rubenstein's MPEG 2 and MPEG 4 patent pools of which Mr. Rubenstein who, by his own admission is counsel to the MPEGLA LLC entity that functions as licensor of those pools, and is, to the best of the Company's knowledge, the patent evaluator who decides the "essentiality" of any patent with a view to admission to those pools, my suspicions grew even stronger.

As a result of discussions on the events with Mr. Bernstein, and by my own hand, I drafted the following letter to Mr. Rubenstein on April 25, 2002, and as evidenced by right clicking the document and choosing "Properties" wherein it evidences the date of creation and the date of modification (despite the WORD document's "update automatically" function), not so much, as it appears as an invitation to engage, but as a mechanism to allow Mr. Rubenstein to "save his soul," as my suspicions of the events surrounding the Company's patent prosecution process from 1998 to 2001, were grave indeed; I have knowledge that this letter, in draft form, was submitted to Mr. Rubenstein in his deposition in the Litigation, where he was given time to read and comment upon its contents:



Draft

6/18/2003



IVIEWIT HOLDINGS, INC.

P. Stephen Lamont
Chief Executive Officer
Direct Dial: 914-217-0038

By Electronic Mail and Facsimile

June 18, 2003

Kenneth Rubenstein
Partner
Proskauer Rose LLP
1585 Broadway
New York, NY 10036

Re: Iviewit Patents Pending

Dear Ken:

Last we spoke, Wayne Smith of Warner Bros. requested a conversation with you pertaining to Iviewit patents pending, of which you denied indepth knowledge of same and, additionally, stated conflict of interest issues. Sadly, Iviewit has submitted Return of Property papers and a soon to be issued Cease and Desist letter to Warner Bros. for breach of a Confidentiality Agreement executed in August 2000, and ignorance of a reasonable license agreement to remedy said breach.

In any event, I am writing for another reason as I came across a piece of perplexing information earlier today. I stumbled upon some documentation that named you as an Advisory Board member of the company somewhere between the fall of 1999 and the spring of 2000.

Moreover, recalling your own words, as I sat in your office earlier in the year, of your present unfamiliarity with the Iviewit techniques and unwillingness to speak on behalf of what I have since heard you describe as "novel" approaches to video perplexes me to a certain extent when I view you as a former Advisory Board member, if you ever held such a designation.

Further, and I should not be relaying this to you, but there are rumors swirling around the company with finger pointing and all from Florida to Los Angeles wherein it catches the jet stream and arrives very soon in New York of alleged breaches of confidentiality pertaining to Iviewit technology, transfers of trade secrets, and, even in certain circumstances, knowing and willful invention fraud by the outright switching of signature



Draft

6/18/2003



Kenneth Rubenstein
June 18, 2003
Page 2

pages of patent filings by some earlier patent counsels appointed by the company, including, but not limited to one Mr. Ray Joao, formerly, it is my understanding, of Meltzer, Lippe, Goldstein & Schlissel, P.C., and an individual that, it is also my understanding, you have worked closely with in the past pertaining to Iviewit and other matters. Moreover, it is also my understanding, that you were the first individual to be presented with the Iviewit proprietary techniques, and passed along the work to your past associate, Mr. Joao, and "reviewed" same prior to, during, and, perhaps, after your transition from the Meltzer firm to Proskauer, and in whatever capacity "reviewed" refers to.

At this juncture in my tenure as Iviewit CEO, I have ordered a full legal audit of the company both from a business perspective and an intellectual property perspective. With the results of said audit nearly complete, the preliminary intellectual property conclusions relayed astound me to the point that I have been told that the Iviewit patents pending are akin to patenting "peanut butter."

Furthermore, I have been told of your past involvement with the Iviewit proprietary techniques, of your conversations about the Iviewit techniques with, including, but not limited to, Greg Thagard, Greg Cookson, and David Colter among others, and your initial conclusion of the novelty of the Iviewit techniques, and I ask myself, "Why, why has past patent counsel failed to patent the inventions as specified by our inventor?" Moreover, I ask myself "Why do the description of the inventions fail to lead one to believe that Iviewit had invented anything at all?"

Still further, I think back to the comments I have heard of your initial reaction to the Iviewit techniques and describing them as "novel," which leads me to the conclusion that in your role as overseer of many patent pools, combined with your description of the novelty of the Iviewit techniques, you had not seen scaling in your review of patents pertaining to the essentiality of any given pool, and I ask myself further, "Why is the Iviewit scaling method now so far reaching and ubiquitous in many, varied patent pools overseen by yourself and others of similar stature?"

As such, I would like to enlist your assistance, if available, to review the conclusions of past and present patent counsel, and to further assist Iviewit in further defining the inventions in any intellectual property arena of our choosing, whether it be by a petition by what process is available at the United States Patent and Trademark Office, or any administrative, state, or federal court of appropriate jurisdiction armed with executed



Draft

6/18/2003



Kenneth Rubenstein
June 18, 2003
Page 3

documents, memos, emails, and parole evidence all pointing to fraudulent, or at the least entirely malpractical occurrences regarding the filings of the past Iviewit patents pending.

Lastly, as I mentioned above, I have ordered a full legal and accounting audit of the company many weeks ago, and I expect the completion of same shortly, and I would appreciate a response at your earliest convenience.

Best regards,

P. Stephen Lamont
Chief Executive Officer



EXHIBIT P



FOLEY & LARDNER'S REQUEST FOR MR. JOAO'S DOCUMENTS

JUN. 6. 2000 3:35PM 33RD FLOOR

NO. 928 P. 2/8

FOLEY & LARDNER

ATTORNEYS AT LAW

CHICAGO
DENVER
JACKSONVILLE
LOS ANGELES
MADISON
MILWAUKEE
ORLANDO

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TELEPHONE (414) 271-2400
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WASHINGTON, D.C.
WEST PALM BEACH

EMAIL ADDRESS
daboelrn@foleylaw.com

Via Facsimile

WRITER'S DIRECT LINE
(414) 297-5718

June 6, 2000

Mr. Lewis S. Meltzer
Meltzer, Lippe, Goldstein & Schlissel, P.C.
190 Willis Avenue
Mineola, New York 11501

Re: Transfer of IP files for IVIEWIT.COM

Dear Mr. Meltzer:

As you may recall, I am the patent attorney at Foley & Lardner that is currently handling the Iviewit.com IP matters that were previously handled by Ray Joao of your firm.

I recently received the following correspondence from your firm: (1) the original Assignment recorded in the United States Patent and Trademark Office (USPTO) for your Docket No. 5865-8 (U.S. Provisional Patent Application No. 60/169,559); and (2) the USPTO Filing Receipt (copy attached) for your Docket No. 5865-1 for Application No. 09/522,721. Although I sincerely appreciate your firm's diligence in continuing to forward Iviewit materials to me, this latest correspondence raises some very serious issues with respect to the Iviewit.com IP matters that were supposed to have been transferred to Foley & Lardner.

I was not previously told about this U.S. Non-Provisional Application being filed (item 2 above). It does not appear in any of the correspondence previously sent to Foley & Lardner. This raises the question of exactly what was filed in the U.S. Patent and Trademark Office, since I do not have a copy of any filing papers for this application. Was a U.S. Declaration filed? What specification and claims were filed? Was an Assignment filed for this application? I must have this information in order to take over prosecution of this application.

More importantly, however, this raises the question of whether any other provisional or non-provisional applications have been filed in the United States or any other country. Both the client, Brian Urley, President of Iviewit.com, and myself have previously asked your firm to transfer all of the Iviewit.com Intellectual Property files to me. (See attached letter to you dated April 28, 2000.) When the files that were sent to me were incomplete, I sent an e-mail (copy attached) to Dawn Laffin of your firm, asking her to look for other Iviewit matters. I subsequently requested that Nicole, Ray's former secretary,



JUN. 5. 2000 3:37PM 33RD FLOOR

NO. 920 P. 3/8

FOLEY & LARDNER

Mr. Lewis S. Meltzer
June 6, 2000
Page 2

double-check that there were no other miscellaneous files that were not on the list of applications (also attached). Now I find out that, after three or four separate requests, all of the Iviewit patent matters were not transferred to us.

I formally request that you have your firm's Docket Administration Department review all of Ray Joao's files to ensure that all of the Iviewit.com materials have been transferred to me. Please forward all letters, memorandums, faxes, e-mails, notes, CD's, disks, and other correspondence between Iviewit.com and your firm, and between any third parties and your firm on behalf of Iviewit.com. It is particularly important that I know which patent applications were filed and what correspondence was submitted to the U.S. Patent & Trademark Office before the expiration of a critical date. Otherwise, the client could possibly lose patent rights. Please confirm that the attached "Iviewit.com Patent Portfolio" table, which lists the patent applications filed for Iviewit.com by your firm, is accurate and complete.

I also request that you contact Ray Joao to confirm which applications were filed in what countries and whether or not Ray has any additional Iviewit correspondence or materials that were not transferred to Foley & Lardner.

Furthermore, the client requests that I obtain a written confirmation from both you and Ray that all files, materials, and correspondence have been transferred to Foley & Lardner.

Please confirm receipt of this facsimile and let me know that these matters will be handled promptly and appropriately.

Very truly yours,

Doug Boehm
Douglas A. Boehm

Enclosure(s)

cc: Mr. Brian Utley, Iviewit.com



JUN. 6. 2000 3:38PM 3RD FLOOR

NO. 920 P. 7/8

Boehm, Douglas A.

From: Boehm, Douglas A.
Sent: Tuesday, May 09, 2000 5:28 PM
To: 'daffin@mlg.com'
Subject: iviewit.com Files

Dawn --

As I mentioned on the telephone this afternoon, I received your Federal Express package this morning containing the Meltzer, Lippe files for iviewit.com. The package contained 7 folders corresponding to your docket numbers 5865-1, 3, 4, 4.1, 5, 8, and 7. However, the file folder for your docket no. 5865-8 is missing. Furthermore, not all of the paperwork for the PCT application (your docket no. 5865-10) was included in the first file 5865-1 (which is the PCT's parent case). Is there a 5865-10 file also?

During our phone conversation, you agreed to review your docket and files for 5865-8, 5865-10, and any other 5865 matters for iviewit.com tomorrow, and forward these files to me right away.

Thanks for your assistance.

--Doug

*Douglas A. Boehm
Foley & Lardner
777 East Wisconsin Avenue
Milwaukee, Wisconsin 53202
Tel: (414) 297-5718
Fax: (414) 297-4900
Email: daboehm@foleylaw.com*

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TRANSCRIPTION OF TELECONFERENCE⁵¹ REFERENCING MR. JOAO'S DESTRUCTION OF NOTES AND OTHER PATENT MATERIALS

Simon Bernstein: I just have one question. Does anybody have, or are we allowed to get, the files of Ray Joao?

Boehm: I have them.

Wheeler: Do you have all of the work that he had?

Bernstein: No, not all of it.

Utley: What was purported to be in the files?

Bernstein: And he also claimed to us that he destroyed part of his files.

Boehm: And I have some of his files. I have what was purported to be all of the firms' files.

<Inaudible comment.>

Utley: Well, there's a whole history, then, because I tried to get complete copies of the files originally, and found out later that not only did he not send us all the files, he didn't even mention that there was an extra filing out there that we didn't even know about.

Bernstein: This one that's in question.

Boehm: Yep

Simon Bernstein: You have no notes, no data on...?

Boehm: No, I have the application. I have things that you could get from the US patent office—that I could get from the US patent office. I have very few notes. I do have some scribbled Ray Joao's notes, but I think you gave me those notes.

Utley: I did. I gave you Bill Dick after Bill yourself[] the notes that I had.

Bernstein: And Ray's made disclosures to us that he destroyed the documents to protect us, which I don't know what he was thinking.

2

Simon Bernstein: Destroyed what documents?

Bernstein: Whatever he had in his files. Other patent copies, copies of the drafts as they proceeded...all that he destroyed to protect us from something I asked him to explain, and his reasoning...because I said to him, you know, usually you destroy documents when you are protecting somebody from something illegal or something. Have I done something that would force you to hurt me possibly? He said it was typical, normal, that all lawyers destroy their records.

⁵¹ Footnote transcription...



Simon Bernstein: If that, in fact, is the case—I've never heard of a lawyer you know other than Nixon destroying anything the work is ours. Am I right Chris when we pay for a lawyer and we pay for the work, the work is ours.

Wheeler: The work product is yours. He may maintain copies of his files and everything; or his confidential notes to himself are not necessarily yours. But the work "product" is...

Simon Bernstein: Would you say that anything germane to the issue belongs to him?

Wheeler: Well, I mean if he wrote notes...in sidebars...yeah.

Bernstein: How about revised patents[]. How about copies? Works in progress

Wheeler: But things which would reinforce your patent, obviously, that is germane to the strength of your patent yes, you would be entitled to copies I don't think we disagree.

Bernstein: He's claiming He destroyed all faxes.



RESPONDENT'S DEPOSITION STATEMENT THAT HE TAKES NO NOTES

7 Q. Did you keep any notes of your
8 conversation with regard to this referral?

9 A. No.

10 Q. Did you speak to Mr. Joao with
11 regard to this referral?

12 A. I don't recall.

17 Q. Did you keep any files yourself
18 with regard to IViewIt and any communications
19 with IViewIt?

20 A. I don't think so, no.



EXHIBIT Q



[INSERT COUNTERCLAIM]



EXHIBIT R



COMPANY REVENUE PROJECTIONS

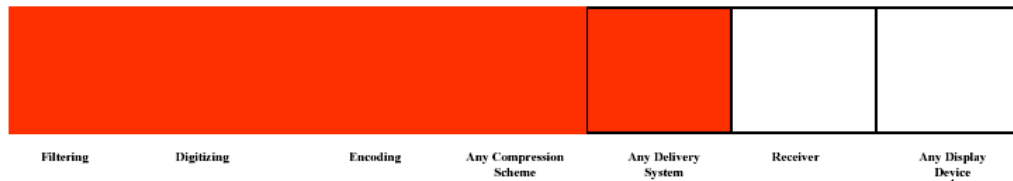
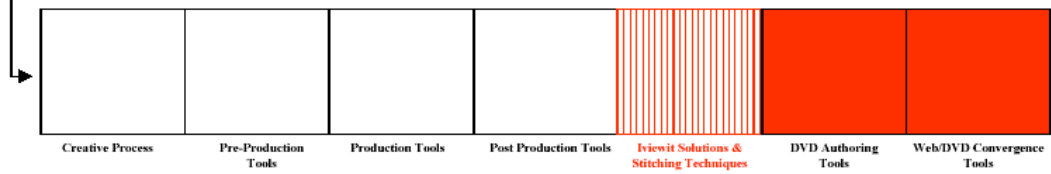
Calculated Discount Rate:	12.00%				
	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue Potential					
<i>Device OEM Licensing</i>	\$387,491,845	\$410,385,714	\$435,344,087	\$485,758,798	\$543,018,985
<i>Motion Picture Video on Demand ("VOD") Licensing</i>	4,260,793	4,778,426	5,648,251	7,151,662	9,707,205
<i>DVD Encoding/Replication</i>	383,471,325	430,058,359	508,342,628	643,649,599	873,648,447
<i>Appliances (copiers, printers, etc.)</i>	290,618,884	307,789,285	326,908,066	364,319,098	407,264,239
<i>Other Device OEM's (scanners, game boxes, e-books, etc.)</i>	96,872,961	102,596,428	108,836,022	121,439,699	135,754,746
<i>Delivery Systems (terrestrial, ISP, Wireless, etc.)</i>	387,491,845	0	0	0	0
<i>Medical Imaging and Devices</i>	116,247,554	123,115,714	130,603,226	145,727,639	162,905,696
<i>Wireless Devices</i>	271,244,292	287,270,000	304,740,861	340,031,159	380,113,290
<i>Enterprise Software</i>	191,735,663	215,029,179	254,171,314	321,824,799	436,824,224
<i>Internet (auctions, retail games, etc.)</i>	<u>191,735,663</u>	<u>215,029,179</u>	<u>254,171,314</u>	<u>321,824,799</u>	<u>436,824,224</u>
Present Value -- Total Revenue Potential	1,875,454,356	1,670,960,048	1,657,584,195	1,749,351,147	1,921,901,867
Present Value -- Cumulative Revenue Potential	<u>1,875,454,356</u>	<u>3,546,414,404</u>	<u>5,203,998,599</u>	<u>6,953,349,746</u>	<u>8,875,251,614</u>
Present Value -- Cum. Rev. Pot. Over 20-Year Patent Life	<u>\$17,353,552,076</u>				
Assume Percentage of Unsuccessful U.S. Patent Repair	\$6,802,592,414				
Assume Percentage of Forfeiting PCT Protection	<u>3,470,710,415</u>				
Cum. Potential Damages Over 20-Year Patent Life	<u>\$10,273,302,829</u>				




EXHIBIT S



Typical
Video



Key:  Better Enabled by Essential Iviewit Technology

HDTV
DTV
Cable STB
Satellite STB
ADC STB
DVD Players
Digital Cameras/Camcorders
PC

Proprietary & Confidential



MPEG 2 LICENSORS



BOSCH

Canon

COLUMBIA UNIVERSITY



FUJITSU



We bring good things to life.

GI General Instrument®

HITACHI

JVC



**Philips
Electronics**



**Sharp
Corporation**

SONY



TOSHIBA



MPEG 2 LICENSEES

1. AAV Australia Pty Ltd
2. Access Media S.P.A.
3. Action Electronics Co., Ltd.
4. Action Industries (M) SDN. BHD.
5. Acoustic Systems, Inc.
6. ADI Corporation
7. Adspace Networks, Inc.
8. AEON Digital Corp
9. Aeroflex Lintek, Inc.
10. AgileTV Corporation
11. Ahead Software AG
12. Ahead Software Incorporated
13. Airshow, Inc.
14. Aiwa Co., Ltd.
15. Alcatel
16. Alco Digital Devices Limited
17. Alcorn McBride, Inc.
18. Alpine Electronics, Inc.
19. AMLOGIC, Inc.
20. Amnis Systems Inc.
21. Amphion Semiconductor (Asia) Limited
22. Amphion Semiconductor Inc.
23. Amphion Semiconductor Limited
24. Amstrad plc
25. AnalyTotal Ltd.
26. Apex Digital, Inc.
27. Aplus Technics Co., Ltd.
28. Apollo Electronics Group Limited
29. Apple Computer, Inc.
30. A&R Cambridge Limited
31. ASC Audio Video Corporation
32. ASE Technologies, Inc.
33. Astrodesign, Inc.
34. ATL Electronics (M) Sdn. Bhd.
35. ATL Hong Kong Limited
36. ATLM Taiwan Inc.
37. Audiovox Electronics Corporation
38. Axis Communications AB
39. Bang & Olufsen A/S
40. BarcoNet n.v.
41. Bashaw, Sean
42. Beautiful Enterprise Co., Ltd
43. BennArts
44. B.H.A. Corporation
45. Billionton Systems Inc.
46. BitCtrl Systems GmbH
47. Blonder Tongue Laboratories, Inc.



48. Bose Corporation
49. Broadcast Sports Inc.
50. Broadcast Technology Limited
51. B.U.G., Inc.
52. Canon Inc.
53. Casio Computer Co., Ltd.
54. C-Cube Microsystems, Inc.
55. CD Linja, Digital Communication Media Oy
56. CellStack Systems Ltd
57. CenDyne, Inc.
58. Cequadrat (USA), Inc.
59. CGI Verwaltungsgesellschaft mbH
60. Cheertek Inc.
61. Chumiecki, Tomasz J.
62. Cine Magnetics Video & Digital Laboratories
63. Cinram France, S.A.
64. Cinram Inc.
65. Cinram International Inc.
66. Cinram Latinoamericana S.A. de C.V.
67. Cinram Nederland B.V.
68. Cinram Optical Discs, S.A.
69. Cinram U.K. Ltd.
70. Cirrus Logic Inc.
71. CIS Technology Inc.
72. Cisco Australia
73. Cisco Canada
74. Cisco Japan
75. Cisco Systems BV and Cisco Systems Capital BV
76. Cisco Systems Capital
77. Cisco Systems, Inc.
78. Clarion Co., Ltd.
79. Codex Novus, Inc.
80. Columbia Digital Media, Inc.
81. Compaq Computer Corporation
82. Computer Modules, Inc.
83. Cornet Technology, Inc.
84. Coull Limited
85. Custom Technology Corporation
86. CyberLink Corp.
87. Cyrus Electronics Ltd.
88. Daewoo Electronics Corporation
89. Dai Hwa Industrial Co., Ltd.
90. Darim Vision Co.
91. Data Becker GmbH & Co. KG
92. Dataton Utvecklings AB
93. DCM Danmark, Digital Communication Media Aps
94. DCM Sweden, Digital Communication Media AB
95. DCM TriData, Digital Communication Media AB
96. DEFINITION Consultants Ltd.
97. Delco Electronics Corporation
98. DELL Products, L.P.
99. Denon Digital Industries
100. Denon Electronic GmbH
101. DENON, Ltd.
102. Digatron Industrie-Elektronik



103. DigiOn, Inc.
104. Digital Audio Disc Corporation
105. Digital Communication Media AB
106. Digital Media Technologies, Ltd.
107. Digital Transmission Equipment
108. Digital Video Services
109. Digital Vision AB
110. Digitalfabriken Göteborg, Digital Communication Media AB
111. Diotech SMT Product Co., Ltd.
112. Direct Broadcasting Satellite Corporation
113. DirectSat Corporation
114. Disctronics Manufacturing (UK) Limited
115. Dish Entertainment Corporation
116. Dish Factory Direct Corporation
117. Dish, Ltd.
118. DIVA Systems Corporation
119. DivXNetworks, Inc. (DIVX)
120. Doremi Labs, Inc.
121. Drastic Technologies Ltd.
122. DResearch Digital Media Systems GmbH
123. D.S. Corporation
124. DVD Retail Ltd. (Mirror)
125. DX Antenna Co., Ltd.
126. Eastern Asia Technology Limited
127. Eastwin Technology Inc
128. Eastwin Technology Industries (Hui Yang) Co. Ltd.
129. Easy Systems Japan Ltd.
130. Echonet Business Network, Inc.
131. Echosphere Corporation
132. Echosphere De Mexico S.De R.L. De. C.V.
133. EchoStar Acceptance Corporation
134. EchoStar Communications Corporation
135. EchoStar DBS Corporation
136. EchoStar Indonesia Corporation
137. EchoStar International Corporation
138. EchoStar International (Maritius Limited)
139. EchoStar KuX Corporation
140. EchoStar Manufacturing and Distribution Private Limited (India)
141. EchoStar North America Corporation
142. EchoStar PAC Corporation
143. EchoStar Real Estate Corporation
144. EchoStar Real Estate Corporation II
145. EchoStar Satellite Broadcasting Corporation
146. EchoStar Satellite Corporation
147. EchoStar Space Corporation
148. EchoStar Technology, Inc.
149. ECM Systems Ltd.
150. EG Technology, Inc.
151. ek3 Technologies Inc.
152. Elma Ingénierie Informatique



153. EMI Global, Inc.
154. EMI Operations Italy S.p.A.
155. EMI Recorded Music
156. Enlight Corporation
157. Enseo, Inc.
158. ERDAS, Inc.
159. E-Sat, Inc.
160. E-Soft Computer Co., Ltd.
161. ESBuy.com
162. ESDG Konsult AB
163. Etronics Corporation
164. EuroNimbus S.A.
165. Exatel Visual Systems, Inc.
166. FineArch Inc.
167. First Virtual Communications, Inc.
168. Flextracker Sdn. Bhd.
169. Formation, Inc.
170. Frey Technologies, LLC
171. Fujitsu Limited
172. Fujitsu Siemens Computers
173. Fujitsu Siemens Computers AB
174. Fujitsu Siemens Computers AG
175. Fujitsu Siemens Computers AS
176. Fujitsu Siemens Computers A/S
177. Fujitsu Siemens Computers BV
178. Fujitsu Siemens Computers d.d.
179. Fujitsu Siemens Computers GmbH
180. Fujitsu Siemens Computers KFT
181. Fujitsu Siemens Computers Ltd
182. Fujitsu Siemens Computers Oy
183. Fujitsu Siemens Computers (Pty)
Ltd
184. Fujitsu Siemens Computers s.r.o.
185. Fujitsu Siemens Computers SA
186. Fujitsu Siemens Computers SL
187. Fujitsu Siemens Computers SP.
z.o.o.
188. Fujitsu Siemens Computers SpA
189. FUJITSU TEN LIMITED
190. Funai Electric Co., Ltd.
191. Fusic Electronics Ltd
192. Gateway, Inc.
193. GBM Advanced Technology
International Inc.
194. General Instrument Corporation
195. Generic Media Inc.
196. Global Web TV, Inc.
197. GPX, Inc.
198. Grass Valley (US) Inc.
199. Great Wall Digitech Limited
200. GRUNDIG AG
201. Gyro Media AB
202. Gyro Soft AB
203. Harman International Industries
204. Harmonic Inc.
205. Heim Systems GmbH
206. Heuris Logic Incorporated
207. Hewlett-Packard Company
208. Hibino Data-com Co., Ltd.
209. High Speed Video Inc.
210. Hitachi Business Solutions Co., Ltd.
211. Hitachi Communication Systems,



212. Hitachi Electronics Engineering Co., Ltd.
213. Hitachi Electronics Products (Malaysia) Sdn. Bhd.
214. Hitachi Engineering Co., Ltd.
215. Hitachi Home Electronics (America), Inc.
216. Hitachi Home Electronics (Europe), Ltd.
217. Hitachi Hometec, Ltd.
218. Hitachi Information Systems, Ltd.
219. Hitachi Kokusai Electric Inc.
220. Hitachi, Ltd.
221. Hitachi SK Social System Co., Ltd.
222. Hitachi Software Engineering America, Ltd.
223. Hitachi Software Engineering Co., Ltd.
224. Hitachi Software Engineering Europe S.A.
225. Hitachi Software Global Technology, Ltd.
226. Hitachi Technology (Taiwan) Ltd.
227. Hitachi Telecom Technologies, Ltd.
228. Hong Kong Tohei E.M.C. Co., Ltd.
229. Houston Tracker Systems, Inc.
230. HT Ventures, Inc.
231. Hughes Network Systems
232. Hui Yang Eastway Electronics Co., Ltd
233. HUMAX Co., Ltd.
234. HUMAX Electronic Ltd.
235. Hyunwoo McPlus Co., Ltd.
236. IBE, Inc.
237. Ikegami Tsushinki Co., Ltd.
238. Imedia Corporation
239. iMPath Networks, Inc.
240. Independent Masters Ltd.
241. Indoor Outdoor Entertainment, S.A.
242. Innobits AB
243. Innovision Limited
244. Institut fuer Rundfunktechnik GmbH
245. International Antex, Inc.
246. International Fiber Systems, Inc.
247. International Image Services Corp. doing business as Sonic Foundry Media Services
248. International PADI, Inc.
249. Interra Digital Video Technologies
250. InterVideo, Inc.
251. Inventec Electronics (M) Sdn. Bhd.
252. iZotope, Inc.
253. Japan Communication Equipment Co., Ltd.
254. Japan Digital Laboratory Co., Ltd.
255. Japan Radio Co., Ltd.
256. Japan Wave Inc.
257. Jaton Computer Co., Ltd.



258. JEPRO Co., Ltd.
259. J Hepple, Incorporated
260. Jin Shen Long Electronics (Shen Zhen) Co., Ltd
261. Kabushikigaisya Fujiyadenki Seisakusyo
262. Kalyani Sharp India Limited
263. Kent World Co., Ltd
264. Kenway Technology Industries (Hui Yang) Co. Ltd.
265. Kenwood Corporation
266. Kinki General Service Co., Ltd.
267. Koninklijke Philips Electronics N.V.
268. Krell Industries, Inc.
269. KUME Electric Corporation
270. L-3 Communications Systems West
271. Lawrence Livermore National Laboratory
272. Leitch Europe Limited
273. Leitch Incorporated
274. Leitch Technology Corporation
275. Leitch Technology International Inc.
276. LG Electronics Inc.
277. LifeScience Media
278. Lindows.com, Inc.
279. Linear Systems Ltd.
280. Link Research Ltd.
281. Linn Products Limited
282. LOEWE OPTA GmbH
283. Logic Innovations, Inc.
284. Logitech Corporation
285. LOGOS Ljud och Bild Produktion AB
286. LSI Logic Corporation
287. LSI Systems Inc.
288. Lu Kee Electronic Company Limited
289. LuxSonor Semiconductors, Inc.
290. MacroSystem Digital Video AG
291. MacroSystem France S.A.S.
292. MacroSystem Schweiz AG
293. MacroSystem US, Inc.
294. Madrigal Audio Laboratories, Inc.
295. MainConcept GmbH
296. MainConcept LLC
297. MANSEI Corporation
298. Manufacturing and Test Co., Inc. dba MATCO
299. Manystreams, Inc.
300. Manzanita Systems
301. Marantz Japan, Inc.
302. Marconi Communications, Inc.
303. Mars Technologies, Inc.
304. Maspro Denkoh Corporation
305. Matsushita Electric Industrial Co., Ltd.
306. Matsushita Electric (Taiwan) Co., Ltd.
307. Matsushita Electric (U.K.) Ltd.
308. Matsushita Electronics Corporation
309. Matsushita-Kotobuki Electronics Industries, Ltd.
310. Matsushita Kotobuki Electronics



311. Matsushita Kotobuki Electronics Sales of America, LLC.
312. Matsushita Television and Network Systems Company, a division of Matsushita Electric Corporation of America
313. MAX Internet Communications, Inc.
314. MAXpc Technologies, Inc.
315. Media Compression LLC
316. MediaWare Solutions Pty Ltd.
317. MedioStream, Inc.
318. MELCO INC.
319. Memory-Tech Corporation
320. Meridian Audio Limited
321. Metatec International, Inc.
322. Metz-Werke GmbH & Co KG
323. MicronPC, LLC
324. Micron Government Computer Systems, LLC
325. Microtune (Texas), L.P.
326. MidStream Technologies, Inc.
327. Minerva Networks, Inc.
328. Mintek Digital Inc.
329. MIT Media Lab
330. Mitsubishi Electric Corporation
331. Mokoh & Associates, Inc.
332. Moonlight Cordless Ltd.
333. Motorola
334. MPO
335. MRT Technology LLC
336. Multimedia Technologies, Inc.
337. muvee Technologies Pte. Ltd.
338. NagraStar LLC
339. Namsung Corporation
340. Nanjing Sharp Electronics Co., Ltd.
341. National Semiconductor Corporation
342. NCR Corporation
343. NCT AG
344. NDS Limited
345. Neil Galton Consultancy Ltd
346. Neos Interactive Ltd.
347. NewSoft Technology Corporation
348. Next Level Communications, L.P.
349. NIHON COMPUTER Co., Ltd.
350. Nihon Digital Consumer Electronics Corporation
351. Nikko Denki Tsushin Corporation
352. Nimbus Manufacturing, Inc.
353. Nimbus Manufacturing (UK) Ltd.
354. Nokia Corporation by and through it's business unit
Nokia Home Communications
355. Norcent Technology Inc.
356. NTK Computer Inc.
357. NTT Advanced Technology Corporation
358. NTT Electronics Corporation
359. Nuon Semiconductor, Inc.
360. Oak Technology, Inc.



361. Oki Electric Industry Co., Ltd.
362. ONKYO CORPORATION
363. ONKYO ELECTRONICS CORPORATION
364. ONKYO EUROPE ELECTRONICS GmbH
365. ONKYO INDIA PVT. LTD
366. ONKYO (MALAYSIA) SDN. BHD
367. ONKYO U.S.A. CORPORATION
368. Optibase B.V.
369. Optibase Europe
370. Optibase Inc.
371. OPTIBASE LTD.
372. Optical Experts Manufacturing, Inc. (OEM)
373. Orion America, Inc.
374. Orion Electric Co., Ltd.
375. Orion Electric (U.K.) Ltd.
376. PAC Interactive Technology, Inc.
377. P. Guerra s.r.l.
378. Pace Micro Technology PLC
379. Panasonic AVC Networks Germany GmbH
380. Panasonic AVC Networks Singapore Pte Ltd
381. Panasonic Communications Co., Ltd.
382. Panasonic Digital Network Serve Inc.
383. Panasonic Disc Manufacturing Corporation of America
384. Panasonic Mobile Communications Co., Ltd.
385. Pegasys Inc.
386. Photodex Corporation
387. Pioneer Corporation
388. Pioneer Electronics Manufacturing (Shanghai) Co., Ltd.
389. Pioneer Electronics Technology (U.K.) Ltd.
390. Pioneer Technology (Malaysia) SDN, BHD
391. Pioneer Video Corporation
392. Pioneer Video Manufacturing Inc.
393. Plat'C2, Inc.
394. Popwire Stockholm AB
395. Pozzoli S.p.A
396. Private Eye Productions
397. Pro-G Group Inc.
398. Pro-G International Holdings
399. Proton Co., Ltd. Softboat Division Company
400. Provideo Multimedia Co. Ltd.
401. PT Matsushita Kotobuki Electronics Industries Indonesia
402. Pure Motion Ltd
403. Questin' Studios
404. Radyne ComStream
405. Regency Recordings Pty Ltd.
406. Research Systems, Inc.
407. Rohde & Schwarz GmbH & Co. KG
408. Roxio ApS



- 409. Roxio CI Ltd.
- 410. Roxio GmbH & Co. KG
- 411. Roxio, Inc.
- 412. Roxio International B.V.
- 413. Roxio Japan Inc.
- 414. S.A.D. GmbH
- 415. S. Anbu Ezhilan
- 416. Salent Technologies Ltd.
- 417. Sampo Corporation
- 418. Samsung Electronics Co., Ltd.
- 419. SANYO Electric Co., Ltd.
- 420. Sanyo Laser Products, Inc.
- 421. SANYO Manufacturing Corporation
- 422. SANYO Technosound Co., Ltd.
- 423. Sasken Communication
Technologies Limited
- 424. Satellite Source, Inc.
- 425. Satrec Mauritius Limited
- 426. Scheidt & Bachmann GmbH
- 427. sci-worx GmbH
- 428. Science Applications International
Corporation
- 429. Scientific-Atlanta, Inc.
- 430. Scopus Network Technologies Ltd.
- 431. sedima AG
- 432. Sensoray Company, Inc.
- 433. Sensory Science Corporation
- 434. Shanghai Far Year Technology Co.,
Ltd.
- 435. Sharp Corporation
- 436. Sharp Electronica Espana S.A
- 437. Sharp Electronica Mexico S.A. de
C.V.
- 438. Sharp Manufacturing Company of
America
- 439. Sharp Manufacturing Company of
U.K.
- 440. Sharp Manufacturing Corporation
(M) Sdn. Bhd.
- 441. Sharp-Roxy Appliances Corporation
(M) Sdn. Bhd.
- 442. Sharp-Roxy Electronics Corporation
(M) Sdn. Bhd.
- 443. Sharp Thebnakorn Manufacturing
- 444. Shenzhen Action Electronics Co.,
Ltd.
- 445. Shenzhen Kaixinda Electronics Co.
Ltd.
- 446. Shenzhen Landel Electronics Tech.
Co., Ltd.
- 447. Shin Won Industry Co., Ltd.
- 448. Shinsonic Multi-Media, Inc.
- 449. Silicon Construction Sweden AB
- 450. Simflex Software
- 451. SkyStream Networks Inc.
- 452. S.N.A. (Société Nouvelle Aréacem)
- 453. Snell & Wilcox Limited
- 454. Sonic Foundry, Inc.
- 455. Sonic Foundry Media Services, Inc.
- 456. Sonic Foundry Systems Group, Inc.
- 457. Sonic Solutions
- 458. Sonista, Inc.



459. Sonopress Iber-Memory, S.A.,
Spain
460. Sonopress, Inc., USA
461. Sonopress Ireland Limited
462. Sonopress Mexico Una division de
BMG Entertainment Mexico S.A. de
C.V.
463. Sonopress Pan Asia Ltd.
464. Sonopress Produktionsgesellschaft
für Ton-und Informationsträger
465. Sonopress Rimo Indústria e
Comércio Fonográfica Ltda
466. Sonopress Singapore PTE LTD
467. Sony Computer Entertainment Inc.
468. Sony Corporation
469. Sony DADC Austria AG
470. Sony Electronics Inc.
471. Sony Music Entertainment (Hong
Kong) Ltd.
472. Sony Music Entertainment (Japan)
Inc.
473. Sony Pictures Digital Inc.
474. Sony Service Center (Europe) NV
475. Sony United Kingdom, Ltd.
476. Sord Computer Corporation
477. Sorenson Media, Inc.
478. Spectaculaire!
479. Sports Training Media
480. S & T Systemtechnik GmbH
481. Standard Communications Corp.
482. Starlight Video Limited
483. Star Video Duplicating
484. Stebbing Recording Centre Ltd
485. Strategy & Technology Ltd.
486. Stream Machine Company
487. Sumitomo Electric Industries, Ltd.
488. Sunimage Studios Inc.
489. TAG McLaren Audio Limited
490. TAKT Kwiatkowski i Miadzel sp. j.
491. Tandberg Television ASA
492. Tatung Co.
493. TDK Electronics Corporation
494. TEAC Corporation
495. TEAC DEUTSCHLAND GmbH
496. TEAC SYSTEM CREATE
CORPORATION
497. Technicolor Disc Services
Corporation
498. Technicolor Home Entertainment
Services Ireland Ltd.
499. Technicolor Mexicana, S. de RL de
CV
500. Technicolor Pty Ltd.
501. Technicolor Videocassette, Inc.
502. TechniSat Digital GmbH
503. TechnoTrend AG
504. Techsan I&C Co., Ltd.
505. Tekniche Limited
506. Tektronix Cambridge Limited
507. Tektronix, Inc.
508. Telecom Kiki, Ltd.
509. Teledac Inc.



510. Teleview
511. Terr, LLC dba 321 Studios
512. The Mireth Technology Corporation
513. THOMSON
514. THOMSON Broadband UK Ltd.
515. THOMSON Digital Europe
516. THOMSON multimedia Asia Pacific Pte Ltd.
517. THOMSON multimedia Hong Kong Ltd.
518. THOMSON multimedia Inc.
519. THOMSON multimedia Operations (Thailand) Co. Ltd.
520. THOMSON multimedia Polska Sp. Z o.o.
521. THOMSON Sales Europe S.A.
522. THOMSON Television Angers S.A.
523. THOMSON TUBES & DISPLAYS S.A.
524. Time Warner Inc.
525. TiVo, Inc.
526. Tonic Digital Products Limited
527. Toppan Printing Co., Ltd.
528. Toshiba America Information Systems, Inc.
529. Toshiba Computer Systems (Shanghai) Co., Ltd.
530. Toshiba Corporation
531. Toshiba Europe GmbH
532. Toshiba Information Systems (UK) Limited
533. TOSHIBA TEC CORPORATION
534. TOSHIBA VIDEO PRODUCTS PTE LTD
535. Total Technology Co. Ltd.
536. TOTTORI ONKYO CORPORATION
537. Tottori SANYO Electric Co., Ltd.
538. Trilogic
539. Troll Technology Corporation
540. TTirem, Inc. dba Meritt Electronics
541. UEC Technologies (Pty) Ltd.
542. UnLimiter Limited
543. UP Technology Co., Ltd.
544. U.S. Philips Corporation
545. VBrick Systems, Inc.
546. VCS Video Communication Systems AG
547. Vela Research LP
548. Vestel Komunikasyon San. Tic. A. S.
549. Victor Company of Japan, Limited
550. VideoTele.com, Inc.
551. Visteon Corporation
552. VOB Computersysteme GmbH
553. V.T.V. NV
554. Welton Electronics Limited
555. Wescam Europe Limited
556. Wescam Inc.
557. Wescam Incorporated
558. Wescam LLC
559. Wescam Sonoma Inc.
560. Wiagra
561. Winbond Electronics Corp.



- 562. WIS Technologies, Inc.
- 563. Womble Multimedia, Inc.
- 564. World Electric (Thailand) Ltd.
- 565. Wuxi Multimedia Limited
- 566. Ya Bang Industrial Co., Ltd.
- 567. Yamaha Corporation
- 568. Yamaha Electronics Manufacturing (M) SDN.BDH.
- 569. Yanion Company Limited
- 570. Yung Fu Electrical Appliances Corp., Ltd.
- 571. Zapex Technologies, Inc.
- 572. ZapMedia.com, Inc.
- 573. Zenith Electronics Corporation
- 574. Zirbes, Kelly
- 575. ZOO Digital Group plc



EXHIBIT T



LETTER OF MR. WHEELER TO ROSSMAN

Christopher C. Wheeler
Member of the Firm

Direct Dial 561.995.4702
cwheeler@proskauer.com

April 26, 1999

Mr. Richard Rossman
Lewinter and Rossman
16255 Ventura Blvd., Suite 600
Encino, CA 91436

Re: iviewit, Inc.

Dear Richard:

Under separate cover I have forwarded you a revised Confidentiality Agreement.

As you know we have undertaken representation of iviewit, Inc. ("iviewit") and are helping them coordinate their corporate and intellectual property matters. In that regard, we have reviewed their technology and procured patent counsel for them. We believe the iviewit technology is far superior to anything presently available with which we are familiar. Iviewit has filed a provisional patent application on a method for providing enhanced digital images on telecommunications networks. We are advised by patent counsel that the process appears novel and may be protected by the patent laws. While in all matters of this sort, it is far to early to make any final pronouncements, we do believe that there is an extremely good prospect that iviewit will protect their process which is novel and superior to any other format which we have seen.

Very truly yours,

Christopher C. Wheeler

CCW/gb



DEPOSITION OF MR. WHEELER STATING RESPONDENT DID NO PATENT WORK

7 Q. How about Ken Rubenstein?
8 A. I don't believe Ken --
9 MR. TRIGGS: Object to form. What's your
10 question about Ken Rubenstein?
11 Q. Was he involved in the patent process or
12 any of the proceedings or services provided with
13 regard to the patents?
14 MR. TRIGGS: Object to the form.
15 A. No. He - he was -- First of all, I don't
16 believe he worked -- I believe he worked at Proskauer
17 at the time and not at Meltzer - Meltzer Lippy. Is
18 that the name of the firm? And secondly, he - his
19 involvement was only to -- He - he - he obviously is
20 a - one of our patent contacts and his - his --

ADMISSION BY MR. WHEELER OF CONSULTING WITH RESPONDENT⁵²

Iviewit. In that capacity, Mr. Wheeler periodically conferred with patent counsel, Iviewit representatives, and even Mr. Rubenstein in limited instances. Faced with this reality, Mr. Bernstein alleges – again without any support – that Proskauer must have tampered with or altered its billing statements. There is no truth to this assertion. We provided you with a complete set of our billing records in our April 7, 2003 submission. Should you have any questions whatsoever regarding our statements, please feel free to ask.

⁵² *Supra* Note 31 at 5.



DEPOSITION OF MR. WHEELER STATING WHAT RESPONDENT NEEDS TO DETERMINE THE PATENTABILITY OF THE COMPANY'S INVENTIONS

20 Q. And it says specifically, and I quote,
21 since there seems to be some confusion as to what Ken
22 needs in order to determine the patentability of your
23 process?

24 A. Right.

25 Q. I'm arranging a conference call between

1 you, me and Ken in which we can discuss it.

2 A. Right.

ELECTRONIC MAIL MESSAGE OF MR. WHEELER ARRANGING TELECONFERENCE WITH RESPONDENT TO DISCUSS HIS OVERSIGHT OF THE PATENT PROSECUTION PROCESS

-----Original Message-----

From: Christopher Wheeler [mailto:CWHEELER@proskauer.com]
Sent: Friday, May 28, 1999 6:26 AM
To: alps@netline.net
Subject: Tuesday Meeting

** High Priority **

Eliot,

Ken Rubenstein will be available on Tuesday morning sometime between 8:30 and 9 to discuss the patents. We can conference him in after we start with Joao and ourselves. Have you already made sure that Joao will be available? Please advise immediately.

Best regards,

Chris



EXHIBIT U



DEPOSITION OF MR. UTLEY STATING THAT HE NEVER DISCUSSED THE COMPANY'S INVENTIONS WITH RESPONDENT

23 THE WITNESS: But, like I say, I do
24 recall that I had one conversation with Ken
25 Rubenstein, but I absolutely do not recall the

Pat Carl & Associates (763)591-0535 or (800)591-9PCA (722)

Proskauer Rose, et al. vs Iviewit.Com, Inc., et al. 8/22/02

1 content of the conversation. It was not anything 141
2 that was material to what Iviewit did.
3 By MR. SELZ:

DEPOSITION OF MR. UTLEY STATING THAT HE HAD CONVERSATION WITH RESPONDENT TO APPRISE HIM OF THE STATUS OF THE COMPANY'S PATENT PROSECUTION PROCESS PRIOR TO A CONTRACT WITH WARNER BROS.

BY MR. SELZ:

Q. Did you ever have any discussions with Mr. Rubenstein with regard to the intellectual properties of Iviewit?

A. I can recall that I had discussion that briefed him on where we were in terms of filing patents covering the Iviewit IP, but it

Page 176

was a general discussion.

C. And what was the purpose of that discussion with Mr. Rubenstein?

A. I believe that that was to inform him of where Iviewit was relative to its IP because there was a proposed contact between the Warner Brothers representative on the patent pool and Mr. Rubenstein for the purpose of suggesting that the Iviewit technology was, had some substance.

MR. UTLEY REITERATES THAT RESPONDENT HAD NO ROLE

9 THE WITNESS: Well, Rubenstein and
10 Mr. Wheeler, I'll repeat, had nothing to do with
11 the patents and therefore, I object to them being
12 included in the question.

MR. UTLEY AGAIN STATES RESPONDENT HAD NO ROLE

3 Q. Well, let's go to my next question
4 on this whole thing, and that is, with regard to,
5 with regard to the approval by the board of
6 directors, we've talked prior about the board of
7 directors and Ken Rubenstein, was Ken
8 Rubenstein -- you've previously stated that he
9 didn't have any role with regard to the company,
10 no active role?

11 A. That's correct.

12 Q. And I hate to bounce back and forth
13 to you about this, he was never, like, an advisor
14 or consultant or anything like that; he was just
15 someone who was Proskauer Rose's person who did
16 work on IP?

17 A. Yeah, I can't speak to the
18 discussions that may have taken place between
19 Mr. Wheeler and Mr. Rubenstein, but --

20 Q. I'm not asking you to. I'm just
21 saying from what you know because obviously this
22 deposition testimony is given on your own
23 personal knowledge.

24 A. Yes. He played no active role in
25 the company other than having directed the



**MR. UTLEY, REVERSING COURSE, AND NAMING RESPONDENT AS
ADVISOR**

From: Brian G. Utley [brian@iviewit.com]
Sent: Wednesday, April 18, 2001 8:17 AM
To: Eliot I. Bernstein; 'simon@adelphia.net'; 'kanderson@myCFO.com'; 'dg_kane@msn.com'; 'glewin@goldsteinlewin.com'; 'hankpow@gate.net'; 'bprolow@tiedemannfunds.com'; Maurice Buchsbaum
Cc: 'Christopher C. Wheeler (E-mail)'
Subject: RE: Minutes of the Board Meeting of April 14, 2001

I was advised by Proskauer Rose that anyone who was in an active due diligence stage and who was reviewing our intellectual property as part of that due diligence should receive a copy of the examiners opinion. Therefore the opinion was forwarded to the same people who have received copies of the patent filings namely, Warner Brothers and Irell & Manella. Ken Rubenstein, as our advisor, was also copied. Your father suggested that, because of the importance of our intellectual property, our own Board of Directors should be aware of the current status of our applications. With respect to Irell & Manella, it is quite likely that we will need to engage them or some other alternative counsel in order to respond to the opinion. I have a copy of Alvear's book if you need it.

With respect to processing the requested demo tape, you may recall that you actually set the standard by processing similar demo material for igallery some time ago. This job was handled discreetly and the 18 year old employee referred to had already been released from the business. We are not in the business of processing adult entertainment material and have consistently represented this position. I trust this clarifies both matters.
Brian

**MR. UTLEY, REVERSING COURSE AGAIN, ASKING WHAT ROLE TO
PROVIDE FOR RESPONDENT**

-----Original Message-----
From: Brian G. Utley [mailto:brian@iviewit.com] On Behalf Of Brian
Sent: Thursday, January 13, 2000 9:33 AM
To: 'cwheeler@proskauer.com'; 'ccwhlaw@aol.com'
Subject: Business Plan

Your name and Ken Rubenstein's name are proposed as members of an iviewit advisory board. Does this give you a problem?
Brian



**MR. UTLEY EXPRESSLY PASSES PATENT INFORMATION FOR
RESPONDENT'S REVIEW**

April 16, 2001

Kenneth Rubenstein
Proskauer Rose LLP
1585 Broadway
New York, NY 10036

Dear Ken,

Re: iviewit Video Patent Applications

Ken, for your information, we have received the attached PCT opinion relative to the iviewit patent applications.

If you have any comment or questions do not hesitate to call me.

Yours truly,

Brian Utley
President

BU/bmb

cc: Chris Wheeler



EXHIBIT V



ELECTRONIC MAIL MESSAGE OF MR. KASSER ALLEGING MR. HERSH, FORMER CHIEF FINANCIAL OFFICER OF THE COMPANY, WITH FRAUD PERTAINING TO REVENUE ACCOUNTS OF THE COMPANY

Eliot,

Here is the information I promised you this afternoon. Attached are the Goldstein Lewin compiled financial statements as of December 31, 2000, the detail of the income accounts and the Doyle invoice. The income account detail (three accounts) totals \$248,070.75, consistent with the \$248,071 revenue number in the financial statements. As you can see, without the Doyle number the Gross Profit for the year would have been well under \$100,000.

They fattened the number and palmed it off on Lewin. These financial statements were submitted to Crossbow. They may have also been given to Wachovia and others. I do not have the purchase order. Please see if it is with the papers recovered from Larry.

I tried last spring to locate Doyle Occupational. The phone number in our records is not valid. There is a Doyle Occupational Health Clinic in Nashville, but it is not related to this group. There is a Jason Speaks listed in the Nashville phone directory, but last spring he did not return my call.

Bill

iviewit.com, Inc.
2255 Glades Road, Suite 337W
Boca Raton, FL 33431

[Redacted]

Doyle Occupational Health & Training
Jason Speaks
2000 Glen Echo Road, Suite 120
Nashville, TN 37215

DATE: 12/29/2000
INVOICE NO: 136
DUE DATE: 1/28/2001

SERVICES PROVIDED	AMOUNT
Database Creation & Management Fee	5,000.00
Development of Courses for the National Guard	95,000.00

TOTAL \$100,000.00



APPENDIX I



[INSERT WITNESS LIST]