

soundexchange

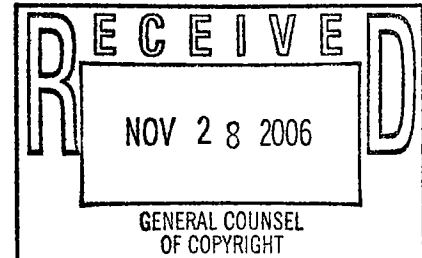
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WWW.SOUNDEXCHANGE.COM



November 22, 2006

BY HAND

United States Copyright Office
Library of Congress
Office of the General Counsel
James Madison Building, Room 407
First and Independence Avenue, SE
Washington, D.C. 20559-6000



Re: Notice of Intent to Audit Beethoven.com

To Whom It May Concern:

Pursuant to Subsection 262.6(c) of the Copyright Office's regulations, 37 C.F.R. § 262.6(c), SoundExchange, as the sole collective designated by the Copyright Office to collect and distribute the statutory royalties paid by eligible nonsubscription transmission services and new subscription services under 37 C.F.R. § 262.4(b)(1), hereby notifies the Copyright Office of its intent to expand its audit of the licensee Beethoven.com ("Beethoven").

On December 23, 2005, SoundExchange filed with the Copyright Office a Notice of Intent to Audit Beethoven for the years 2002, 2003, and 2004. SoundExchange commenced its audit in October 2006 and is now in the process of arranging for its auditor, Royalty Review Council, to conduct on-site verifications of Beethoven's books and records for portions of the foregoing period. In order to minimize disruptions to Beethoven and maximize the efficiency of the audit, Beethoven has consented to SoundExchange's expanding the scope of its audit to cover the year 2005.

Therefore, SoundExchange is notifying the Copyright Office of its intent to expand its audit of Beethoven's eligible nonsubscription transmissions to cover the year 2005.

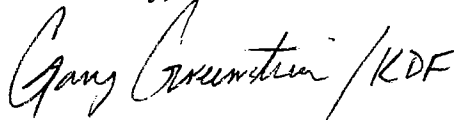
The audit shall be conducted by Royalty Review Council, located at 15456 Ventura Blvd., Suite 203, Sherman Oaks, CA 91403.

Pursuant to 37 C.F.R. § 262.6(c), a copy of this Notice of Intent to Audit is being served contemporaneously upon Beethoven.

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November 21, 2006
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In the event the Copyright Office no longer has jurisdiction over this matter following enactment of the Copyright Royalty and Distribution Reform Act of 2004, SoundExchange is also serving a copy of this Notice of Intent to Audit upon the Copyright Royalty Board. This Notice has been served upon the Copyright Office, however, in light of the language in current Copyright Office regulations.

Sincerely,



Gary R. Greenstein
General Counsel
202.828.0126

cc: Alan Tolz
Copyright Royalty Board