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November 18, 2022

Suzanne Wilson
General Counsel and Associate Register of Copyrights
United States Copyright Office
101 Independence Ave. SE
Washington, DC 20559-6000

VIA EMAIL

Dear Ms. Wilson,

We write to summarize the November 10, 2022 *ex parte* meeting held between the Digital Licensee Coordinator (“DLC”) and representatives of the Copyright Office (the “Office”). That meeting focused on two topics: (1) the proposals of the Mechanical Licensing Collective (“MLC”) to amend existing regulations regarding audits and processing adjustments to usage reporting, as disclosed in the MLC’s [October 17, 2022 *ex parte* letter](#); and (2) the DLC’s proposal for an amended and streamlined CPA certification procedure for annual reports of usage (“AROU”), aimed at reducing unnecessary expense and burden, particularly on smaller services.¹ This letter summarizes that discussion, and follows up on questions raised by the Copyright Office during the meeting.

I. MLC REGULATORY PROPOSALS

During the meeting, we discussed three regulatory proposals that the MLC made during the October *ex parte* meeting: (1) a regulatory amendment permitting an audit of adjusted reports of usage, even where that usage relates to periods of time that were previously subject to an audit; (2) an exemption from the requirement to process adjustments to usage reports until after the MLC receives the adjusted reporting expected to be received after the Copyright Royalty Board’s final determination of the *Phonorecords III* rates, and (3) relief from the timing requirements for invoices and response files for adjusted usage reporting in general.

A. Audit Timing Rule

The MLC has offered a regulatory proposal to amend the records of use provision, 37 CFR 210.27(m)(1)(vii), to broaden the scope of permissible audits through the addition of the following underlined language:

¹ Appendix C includes a list of persons participating in the *ex parte* meeting.

*Any other records or documents that may be appropriately examined pursuant to an audit under 17 U.S.C. 115(d)(4)(D). **The records covered by an audit shall include the books, records, and data related to payments received by the mechanical licensing collective during a verification period. An audit of a payment made during a verification period shall not be considered a second audit if the records related to the payment were previously audited in connection with a different payment during a different verification period.***²

This proposed regulatory amendment seeks clarification of the following statutory provision:

The mechanical licensing collective may commence an audit of a digital music provider not more frequently than once in any 3-calendar-year period to cover a verification period of not more than the 3 full calendar years preceding the date of commencement of the audit, and such audit may not audit records for any such 3-year verification period more than once.

17 U.S.C. 115(d)(4)(D)(i)(I).

The DLC expressed concerns about the breadth and impact of the MLC’s proposed amended language, while acknowledging that some regulatory amendments may be appropriate. Specifically, the MLC’s proposal would permit the MLC to audit payments before they are finalized. For example, it could be read to permit the MLC to notice an audit in January of 2023 of all monthly payments made by a service in 2022, even where those payments would be subject to adjustment as part of the annual report of usage later in 2023.

It is not reasonable to interpret “verification period” to cover payments for usage during an individual month or set of months before those periods have been adjusted in connection with the annual reports of usage. Because monthly reports of usage are based on estimated inputs that are only finalized in connection with the annual report of usage, those payments are not final—and thus are not amenable to “verification”—until the annual report of usage is filed. Thus, the Office should clarify that the payments subject to verification during a calendar year (as part of a “verification period”) are the annual reports of usage and any specific adjustments to such annual reports filed in that calendar year. So, for example, an audit noticed in 2025 for the 2024 verification period covers the annual report of usage filed in 2024 (which will relate to usage that occurred in 2023, subject to the digital music provider’s fiscal year end) and adjustments to annual reports submitted in 2024 (which could be adjustments to annual reports of usage from years 2021, 2022, or 2023). As these are the payments that have been finalized, these are the payments that can be verified. Any audit of an adjusted annual report of usage would be limited to the specific adjustment, and not a full audit of the entire annual report beyond that which has been adjusted.

² The MLC’s proposal adds language about the scope of audits in a regulatory section that concerns record keeping. Indeed, the first new sentence proposed by the MLC simply specifies the scope of records that must be maintained. The DLC explained that it would be preferable to create a new regulatory section to address the present issue.

This approach is consistent with the statute; section 115(d)(4)(D)(i)(I) speaks in terms of years, not months, strongly suggesting verification is only appropriate for finalized payments for the year. It is also consistent with industry practice that applies audit rights to license terms in years, not months. And it ensures that the MLC has the opportunity to comprehensively audit every final payment for usage associated with every usage period (even in the unlikely event that a particular adjustment is made more than three years after the original usage to which the payment corresponds, such as those that can be made to adjust PRO fees after a protracted interim fee period, or in “exceptional circumstances.”)³ But it would foreclose unnecessary, burdensome, and duplicative audits of payments for the same usage period.

Relatedly, the MLC has no reasonable need to audit a payment when it knows or should expect that the payment will be adjusted. For example, the MLC knows that 2021 annual reports of usage, which have already been served to the MLC, will necessarily be adjusted again following the finalization of the *Phonorecords III* rate determination. Indeed, the MLC has admitted that “it makes no sense to process any 2021 adjustments prior to the adjustments implementing the Phono III remand determination.”⁴ The DLC emphatically agrees; by the same token, it makes no sense to *audit* payments for 2021 usage now either, and the MLC should be required to choose whether to audit payments now or audit payments later, but not both. The DLC’s alternative proposed regulatory language to clarify the payments subject to verification is included in Appendix A.

During the *ex parte* meeting, the Office asked whether there should be limitations on what the auditor can ask for in the audit of adjusted usage reporting. As we discussed, the statute imposes a limitation that the auditor’s requests for information be reasonable (115(d)(4)(D)(III)), and the DLC’s proposed regulatory language reflects this reasonableness principle (pursuant to which, for example, the digital music provider would not be required to provide the same data and documents multiple times, even if the MLC were using a different third party auditor for each request), as well as the limitation that an audit of an adjusted report of usage should be limited to the specific adjustment. Beyond those fundamental limitations, however, audits are not an area ripe for proscriptive regulations at this time, especially given that none have yet been completed.

B. Delay in Processing of Adjustments for 2021 and 2022

We also discussed the MLC’s regulatory proposal concerning its obligations to process adjustments for the 2021 and 2022 usage periods. After having previously insisted that digital

³ During the meeting, we discussed whether the “verification period” could be thought of in terms of the *usage* made in a particular year, rather than the payments made during that year, and the Office asked about how such an interpretation would interact with the three-year limitation in the statute (which could then potentially limit the MLC’s ability to audit an adjusted report of usage filed more than three years after the usage period with which it was associated). That issue is obviated by adopting the MLC’s payment-oriented view of “verification period,” but making clear that the verification period must relate to finalized royalty payments after delivery of annual reports of usage, which can be fully verified. Ultimately, the DLC’s concerns with the MLC’s interpretation of the statute are resolved by the restriction on the MLC’s ability to audit unadjusted (and non-final, and thus un-“verifiable”) monthly reports of usage.

⁴ MLC’s October 17, 2022 *Ex Parte* Letter to the U.S. Copyright Office, at 3, <https://www.copyright.gov/rulemaking/mma-implementation/ex-parte/mechanical-licensing-collective-13.pdf>.

music providers process and submit the 2021 annual reports of usage notwithstanding the fact that these reports will necessarily have to be reprocessed and readjusted to reflect the forthcoming final determination in the *Phonorecords III* rate setting proceeding, the MLC is now asking that the Office exempt the MLC from obligation to process response files and invoices for the implicated annual reports, such that the MLC need not do so until such reports have been adjusted to implement the updated rates and terms. As the MLC puts it, the adjusted reporting made after the final Phono III rates “will require all DSPs to retroactively adjust streaming royalties for 2021, thereby rendering moot all adjustments previously submitted. It would thus make no sense for The MLC to process any 2021 adjustments prior to the adjustments implementing the Phono III Remand determination.”⁵ The MLC characterizes its proposal as designed to “reduce wasteful and burdensome data processing and support faster distribution of adjusted royalties.”⁶

Again, the DLC shares this concern—the very concern that the DLC has been raising for many months—and thus has no objection in principle to the MLC’s request to delay processing of adjustments. Indeed, the MLC’s concerns only highlight why it makes no sense for the MLC to *audit* reporting for 2021 or 2022 until after the final adjusted reporting has been submitted—reporting that, as the MLC puts it, will “render[] moot all adjustments previously submitted.”⁷ The principle should simply be applied evenly across this regulatory process to avoid disproportionate burdens.

C. Response File/Invoice Timing In General

In May of this year, the Office adopted a rule requiring the MLC to deliver invoices and response files after receiving reports of adjustment.⁸ Under that rule, the MLC is required to deliver invoices and response files within 45 calendar days of receiving a report of adjustment, or within 60 calendar days where a report of adjustment is combined with an annual report of usage. 37 C.F.R. 210.27(k)(8).

The MLC is seeking relief from these deadlines. According to the MLC, processing annual adjustments takes a significant amount of time—it says that one large adjusted monthly usage file can take up to a week of system processing time, and “a single large DSP annual adjustment has proven to be a months-long process.”⁹ Moreover, the MLC claims that reprocessing usage to match and distribute previously unmatched usage cannot occur simultaneously. The MLC accordingly asks for an accommodation that would allow it to process adjustments on a slower cadence. Specifically, the MLC proposes two related changes.

⁵ *Id.*

⁶ *Id.* at 4.

⁷ *Id.* at 3.

⁸ 87 Fed. Reg. 31422 (May 24, 2022).

⁹ MLC’s October 17, 2022 *Ex Parte* Letter to the U.S. Copyright Office, at 4, <https://www.copyright.gov/rulemaking/mma-implementation/ex-parte/mechanical-licensing-collective-13.pdf>.

First, it proposes that the deadline be revised to 15 days after the MLC distributes royalties associated with the usage reporting to copyright owners, rather than a particular period of time after the MLC receives the adjustment, through the following amendment of 37 C.F.R. 210.27(k)(8):

*(8) If requested by the blanket licensee, the mechanical licensing collective shall deliver a response file to the blanket licensee that contains the information required by paragraph (g)(2)(v) of this section to the extent applicable to the adjustment. The response file shall be delivered **within 15 days of the distribution to copyright owners of royalties associated with the blanket licensee's respective usage reporting** no later than 45 calendar days after receiving the relevant report of adjustment, unless the report of adjustment is combined with an annual report of usage, in which case the response file shall be delivered no later than 60 calendar days after receiving the relevant annual report of usage.*

Second, the MLC proposes eliminating the provision that says that the blanket licensee can pay any underpayment “promptly after receiving an invoice from the mechanical licensing collective.” Instead, DMPs with voluntary licenses would be permitted to rely on estimates of royalties due to the MLC pending the receipt of the invoice, although the MLC suggests that such estimates would be subject to late fees when corrected. To implement this aspect of the proposal, the MLC suggests the following amendment of 37 C.F.R. 210.27(k)(4).

*(4) In the case of an underpayment of royalties, the blanket licensee shall pay the difference to the mechanical licensing collective contemporaneously with delivery of the report of adjustment ~~or promptly after receiving an invoice from the mechanical licensing collective that sets forth the royalties payable by the blanket licensee under the blanket license with respect to the adjustment~~, which shall be broken down by each applicable activity or offering including as may be defined in part 385 of this title. **A blanket licensee who has entered into voluntary licenses for covered activities for a usage period may utilize estimates of royalties due to the mechanical licensing collective for such usage period pending receipt of an invoice from the mechanical licensing collective. Nothing herein shall change a blanket licensee's liability for late fees, where applicable.** Where the blanket licensee will receive a response file under paragraph (k)(8) of this section, the mechanical licensing collective shall deliver the invoice to the blanket licensee contemporaneously with such response file. The mechanical licensing collective shall otherwise deliver the invoice to the blanket licensee in a reasonably timely manner. A report of adjustment and its related royalty payment may be delivered together or separately, but if delivered separately, the payment must include information reasonably sufficient to allow the mechanical licensing collective to match the report of adjustment to the payment.*

As we discussed, we are in vehement agreement with the MLC regarding the processing challenges for reports of adjustment. Services are keenly aware of the operational challenges associated with reports of adjustment given that they have the responsibility to generate and submit the reports in the first place. This is precisely why the DLC proposed a longer period of

time for reporting of adjustments after the finalization of the *Phonorecords III* rates and terms, so that everyone (including the MLC) is given more time to process those adjustments.¹⁰

For that reason, the DLC supports giving the MLC relief from its deadlines to process reports of adjustment and provide invoices and response files, as provided in the MLC's proposed amendments to 37 C.F.R. 210.27(k)(8).¹¹ At the same time, it makes no sense to require digital music providers to make royalty payments at the time they serve their reports of adjustment, well before the MLC is even ready to process those adjustments. As we discussed, some services (even those without voluntary licenses) need an invoice from the MLC for internal financial control reasons. In addition, where services do have voluntary licenses, the MLC has the obligation to "confirm uses of musical works subject to voluntary licenses . . . and the corresponding pro rata amounts to be deducted from royalties that would otherwise be due under the blanket license." 17 U.S.C. 115(d)(3)(G)(i)(I)(bb). Given the MLC's role, it does not make sense to require services to estimate what proportion of their usage is covered by their voluntary licenses. Thus, we think that the option to make royalty payments for adjustments only after receiving an invoice from the MLC should remain in place, with the understanding that such invoices would only be delivered by the MLC after it had processed the adjustments.

II. AROU CPA CERTIFICATION PROPOSAL

During the *ex parte* meeting, we also discussed that the current regulation covering the AROU CPA Certification creates (unintentionally, we believe) a more stringent burden of CPA certification beyond what the regulation itself appears to intend. And the result of doing so is creating a significant financial hurdle, particularly for smaller services.

The current regulation allows a CPA to utilize "the attestation standards as established by the American Institute of Certified Public Accountants," however, in discussing this with a variety of CPAs, the DLC was told that because the regulation also includes a number of specific terms of art such as "examination" and "opinion," CPAs are not able to utilize the full range of attestation standards that have been approved by the American Institute of Certified Public Accountants that would otherwise be at a CPA's disposal.

The DLC's proposed draft, as shown in full in Appendix B, was developed with accountants as a solution that complies with the requirement of the statute and seeks to maintain the spirit of the existing regulation, but does so without unduly burdening services. For instance, the proposal would replace specific terms of art with more generic equivalents, allowing services and CPAs to fully utilize any attestation standard that has been approved by the American Institute of Certified Public Accountants. For example, the proposal makes clear that the CPA may use an "agreed-upon procedure engagement," which is an approved standard that permits a more

¹⁰ In the absence of a Final Determination for the CRB in *Phonorecords III*, the DLC does not yet have a more formal proposal regarding this issue but DLC intends to propose a more definite end date at a later time.

¹¹ The DLC raised the question of whether the Office should consider including some outer limit on the time the MLC can take in processing the adjustments, although it may be premature to specify a particular time since the MLC has not yet begun processing the adjustments.

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streamlined examination and provides specifics to CPAs for how to utilize this attestation standard in the AROU CPA Certification context.

The DLC's proposed draft would also create an alternative option for public companies that are already required to administer internal audits as part of their broader legal compliance obligations, to rely on a certification from its independent registered public accounting firm that the most recent financial statement audit encompassed royalty accounting and processing systems. This would eliminate the duplication of effort that occurs with publicly traded companies, while still meeting the requirement of the statute and the spirit of the existing regulation. In sum, this proposed bifurcated plan is designed to achieve a practical path toward compliance with the AROU CPA Certification for services of all sizes.

In response to the Office's question of why this is a concern now, since the regulations have had similar regulatory requirements in the past, the DLC noted the significant number of blanket licensees that have launched since the passage of the MMA, and the DLC's desire to ensure a path to compliance with this regulation for all blanket licensees. The Office also asked for additional specifics on the expense and burden, including the average cost and quote of CPA certifications under the current structure. The DLC surveyed its members and can anecdotally relay that the cost varies significantly depending on the service and size of the service. For larger services, DLC members relayed that an AROU CPA Certification quotes range from \$35,000-\$150,000, not including the internal costs of employees managing and contributing to the project on a full- or part-time basis throughout an approximate 12-16 week duration. Smaller services reported AROU CPA Certification quotes ranging from \$10,000-\$14,000 which, they noted, is over three times the cost of a traditional audit and, in some cases, 1-2 times the service's annual royalty payments. The AROU CPA Certification should not be a significant gating factor to overall compliance with the blanket license, particularly in light of the MLC's right to audit services—a right which did not exist prior to the MMA.

The DLC has shared its proposed changes to the AROU CPA Certification text with the MLC as well as copyright owner groups.

In conclusion, we thank you for meeting with the DLC and for your continued attention to these important issues. Once you have a chance to review our specific proposals located in Appendices A and B, we would be glad to schedule a follow-up *ex parte* meeting or answer any additional questions that you may have.

Sincerely,



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APPENDIX A: DLC Alternative Audit Proposal

(o) Verification of payments by digital music provider

- 1. The MLC may determine the accuracy of royalty payments for a particular verification period after the annual report of usage covering such period and any related royalty payments have been delivered to the MLC, but the MLC may not determine the accuracy of royalty payments made with monthly reports of usage for such period prior to delivery of the annual report of usage.*
- 2. The MLC may only make determinations that are necessary to verify the accuracy of royalty payments for a particular verification period, provided that such determinations are made efficiently; are not unreasonably disruptive to the company being evaluated; and take place at mutually agreed times during normal business hours.*
- 3. The MLC may determine the accuracy of royalty payments made with a report of adjustment adjusting an annual report of usage, even if it had previously determined the accuracy of such royalty payments and/or is currently determining the accuracy of such royalty payments for the same verification period covered by the annual report of usage, but such determination shall be solely limited to the adjustment being made in the adjusted annual report of usage and not any other calculations, information, or royalty calculation inputs that were not adjusted. Notwithstanding the foregoing, the MLC is not entitled to take steps to determine the accuracy of such royalty payments if (a) the adjustment is made in response to a correction or changed direction by the MLC; or (b) the MLC chose to exercise its right to determine the accuracy of the original royalty payments despite knowledge or constructive knowledge that such payments would likely require adjustment (other than to public performance royalty payment estimates) in the future.*
- 4. Nothing in this section shall extend the authority of the MLC beyond that granted to it in 17 U.S.C. 115(d)(4)(D).*

APPENDIX B: DLC Alternative AROU CPA Certification Proposal

37 C.F.R. § 210.27. Reports of usage and payment for blanket licensees.

* * * * *

(j) Certification of annual reports of usage.

(1) Each annual report of usage shall be accompanied by:

(i) The name of the person who is signing the annual report of usage on behalf of the blanket licensee.

(ii) A signature, which in the case of a blanket licensee that is a corporation or partnership, shall be the signature of a duly authorized officer of the corporation or of a partner.

(iii) The date of signature.

(iv) If the blanket licensee is a corporation or partnership, the title or official position held in the partnership or corporation by the person signing the annual report of usage.

(v) The following statement: I am duly authorized to sign this annual report of usage on behalf of the blanket licensee.

(vi) A certification that the blanket licensee has, for the period covered by the annual report of usage, engaged in good-faith, commercially reasonable efforts to obtain information about applicable sound recordings and musical works pursuant to 17 U.S.C. 115(d)(4)(B) and § 210.26.

(2) Each annual report of usage shall also be certified by a ~~licensed~~ certified public accountant eligible to practice in the United States (including under an international mutual recognition agreement). Such certification shall comply with the following requirements:

(i) Except as provided in paragraph (j)(2)(ii) of this section, the accountant shall certify with sufficient detail that it has verified the annual report of usage by conduct~~ing~~ed an evaluation -n examination of the annual report of usage prepared by the blanket licensee in accordance with the attestation standards that are as-established by the American Institute of Certified Public Accountants, which may be based on the use of an agreed-upon procedure engagement, and has rendered ~~an opinion~~its findings based on such ~~examination-evaluation~~ that the annual report of usage ~~conforms~~is consistent with the standards in paragraph (j)(2)(iv) of this section.

(ii) If such accountant determines in its professional judgment that the volume of data attributable to a particular blanket licensee renders it impracticable to certify the

annual report of usage as required by paragraph (j)(2)(i) of this section, the accountant may instead certify the following:

(A) That the accountant has conducted an ~~examination-evaluation~~ in accordance with the attestation standards ~~that are~~ established ~~and updated~~ by the American Institute of Certified Public Accountants of the following assertions by the blanket licensee's management:

(1) That the processes used by or on behalf of the blanket licensee generated annual reports of usage ~~that conform is consistent~~ with the standards in paragraph (j)(2)(iv) of this section; and

(2) That the internal controls relevant to the processes used by or on behalf of the blanket licensee to generate annual reports of usage were suitably designed and operated effectively during the period covered by the annual reports of usage.

(B) That such ~~examination-evaluation~~ included examining, either on a test basis or otherwise as the accountant considered necessary under the circumstances and in its professional judgment, evidence supporting the management assertions in paragraph (j)(2)(ii)(A) of this section, and performing such other procedures as the accountant considered necessary in the circumstances.

(C) That the accountant has rendered an ~~opinion report~~ based on such ~~examination evaluation~~ that the processes used to generate the annual report of usage generated annual reports of usage that ~~conform is consistent~~ with the standards in paragraph (j)(2)(iv) of this section, and that the internal controls relevant to the processes used to generate annual reports of usage were suitably designed and operated effectively during the period covered by the annual reports of usage.

(iii) In the event a third party or third parties acting on behalf of the blanket licensee provided services related to the annual report of usage, the accountant making a certification under either paragraph (j)(2)(i) or (ii) of this section may, as the accountant considers necessary under the circumstances and in its professional judgment, rely on a report and/or opinion rendered by a ~~licensed~~ certified public accountant in accordance with the attestation standards established by the American Institute of Certified Public Accountants that the processes and/or internal controls of the third party or third parties relevant to the generation of the blanket licensee's annual reports of usage were suitably designed and operated effectively during the period covered by the annual reports of usage, if such reliance is disclosed in the certification.

(iv) An annual report of usage conforms with the standards of this paragraph (j) if it presents fairly, in all material respects, the blanket licensee's usage of musical works in covered activities during the period covered by the annual report of usage ~~and, the~~ statutory royalties applicable thereto (to the extent reported), ~~and such other data as are relevant to~~ ~~per~~ the calculation of statutory royalties in accordance with 17 U.S.C. 115 and applicable regulations. ~~If an agreed-upon procedure engagement is utilized, a certified~~

public accountant shall, at a minimum, review a blanket licensee's: monthly reports, plans offered, number of subscribers, and any other evidence that the certified public accountant views necessary for such an evaluation; compare such documents, schedules, or analysis to verify specified attributes and/or execute a sampling application based on relevant parameters; perform mathematical calculations to verify the calculation of statutory royalties in accordance with 17 U.S.C. 115 and applicable regulations; and confirm specified information with blanket licensees.

(iv) Each certification shall be signed by an individual, or in the name of a partnership or a professional corporation with two or more shareholders. The certificate number and jurisdiction are not required if the certification is signed in the name of a partnership or a professional corporation with two or more shareholders.

(3) If the annual report of usage is delivered electronically, the blanket licensee may deliver an electronic facsimile of the original certification of the annual report of usage signed by the ~~licensed~~-certified public accountant. The blanket licensee shall retain the original certification of the annual report of usage signed by the ~~licensed~~-certified public accountant for the period identified in paragraph (m) of this section, which shall be made available to the mechanical licensing collective upon demand.

(vi) In the case of a digital music provider (or its parent) that has publicly held securities registered under Section 12 of the Securities and Exchange Act of 1934, as amended, and is subject to financial statement reporting and audit requirements, the digital music provider may, in lieu of the procedures described in paragraphs (j)(i)-(iv), submit a certification from its independent registered public accounting firm that the digital music provider's financial statement audit for its most recently completed fiscal year included royalty accounting and processing systems.

APPENDIX C: List of Attendees Participating in the November 10, 2022 *Ex Parte* Meeting

Name	Affiliation
Jon Cohen	Amazon
Michelle Choe	Apple
Nick Williamson	Apple
Dave Macli	Audiomack
Phil Martin	Bill Graham Archives, LLC
Dave Yarin	MedRhythms
Alex Winck	Pandora
Dan Mackta	Qobuz
Daniel Shumate	Soundcloud
Lisa Selden	Spotify
Les Watkins	TIDAL
Jen Rosen	YouTube Music
Garrett Levin	DLC
Kirsten Donaldson	DLC
Lauren Danzy	DLC
Alli Stillman	Latham & Watkins LLP
Sy Damle	Latham & Watkins LLP
Jason Sloan	USCO
John Riley	USCO
Shireen Nasir	USCO