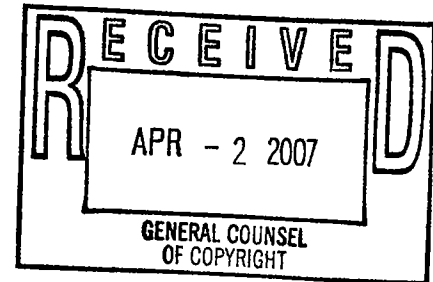




March 29, 2007

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 Microsoft Corporation for CY 2005

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 Microsoft Corporation ("Microsoft").

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

Therefore, SoundExchange is notifying the Copyright Office of its intent to expand its audit of Microsoft to cover the year 2005 for both its subscription and nonsubscription transmissions.

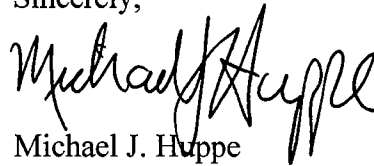
The audit shall be conducted by Royalty Review Council, located at 15456 Ventura Blvd., Suite 203, Sherman Oaks, CA 91403.

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

United States Copyright Office
Library of Congress
Office of the General Counsel
March 29, 2007
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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,

A handwritten signature in black ink, appearing to read "Michael J. Huppe". The signature is written in a cursive style with a large, stylized "H".

Michael J. Huppe
General Counsel

cc: Copyright Royalty Board (by hand)
Andrew M. Mar, Microsoft Corporation (by FedEx)