



January 10, 2024

Via email

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

Re: Notice of Intent to Audit TIDAL Music AS for CY 2021, 2022, and 2023

Dear Ms. Wilson:

Pursuant to 17 U.S.C. 115(d)(4)(D)(i)(IV), the Mechanical Licensing Collective (“The MLC”) hereby files with the Copyright Office this notice of intent to conduct an audit (“Notice of Intent to Audit”) of TIDAL Music AS.

Pursuant to 17 U.S.C. 115(d)(4)(D) and applicable regulations, The MLC intends to audit TIDAL Music AS to verify the accuracy of all royalty payments to The MLC, including payments in connection with any related adjustments, arising from all covered activity occurring under the blanket license during the verification period beginning on January 1, 2021 and ending on December 31, 2023.

A copy of this Notice of Intent to Audit is being delivered simultaneously to TIDAL Music AS.

Sincerely,

A handwritten signature in blue ink that reads "Kristen Johns".

Kristen Johns, Chief Legal Officer

cc: Angela Abbott, TIDAL Music AS
Les Watkins, TIDAL Music AS
Cassandra Ching, TIDAL Music AS