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April 22, 2022

Invoice No.: 60985944
Account: 024241.00012

AARP PPR

Re: Streaming Service

For professional services rendered in connection with the above referenced matter through
December 31, 2021:

| | | |
|--------------------------------------|----|------------------|
| Fees: | \$ | 41,290.00 |
| Less Negotiated Discount | \$ | (4,129.00) |
| Total Fees: | \$ | 37,161.00 |
| Disbursements: | | |
| Westlaw Research | \$ | 35.72 |
| Disbursements | \$ | 35.72 |
| Total Fees and Disbursements: | \$ | 37,196.72 |
| TOTAL AMOUNT DUE: | \$ | 37,196.72 |

Time Detail

| <u>Date</u> | <u>Timekeeper</u> | <u>Description</u> | <u>Hours</u> |
|-------------|-----------------------|--|--------------|
| 12/01/21 | Susan Leahy | Conference with P. Kothari regarding memorandum analyzing a streaming service | 0.10 |
| 12/01/21 | Pooja S. Kothari | Call with S. Leahy to discuss timing of opinion. | 0.10 |
| 12/02/21 | Pooja S. Kothari | Continue to prepare draft of opinion discussing AARP streaming service and compliance with section 501(c)(4) as well as UBTI implications. | 5.90 |
| 12/06/21 | Susan Leahy | Additional correspondence regarding the memorandum analyzing a streaming service | 0.20 |
| 12/06/21 | Pooja S. Kothari | Follow up with S. Leahy on updates to opinion and questions related to membership to AARP streaming service. | 0.30 |
| 12/07/21 | Susan Leahy | Meeting with S. Weiswasser and P. Kothari regarding memorandum analyzing a streaming service | 0.60 |
| 12/07/21 | Pooja S. Kothari | Follow up with S. Weiswasser related to membership questions and meet with S. Weiswasser and S. Leahy to discuss same. | 1.30 |
| 12/08/21 | Pooja S. Kothari | Continue to research relevant IRS authorities related to compliance with section 501(c)(4), as well as unrelated business taxable income, and continue to prepare draft of opinion. | 4.40 |
| 12/09/21 | Stephen A. Weiswasser | Review of revised MOU draft. | 2.00 |
| 12/09/21 | Pooja S. Kothari | Continue to research IRS authorities and relevant case law related to compliance with section 501(c)(4), as well as prepare draft of opinion. | 4.60 |
| 12/10/21 | Stephen A. Weiswasser | Meeting with D.Morales et al. regarding draft and follow-up. | 3.00 |
| 12/12/21 | Pooja S. Kothari | Continue to draft opinion related to AARP Plus and tax-related questions, including whether the activity furthers exempt purposes and will generate unrelated business taxable income. | 4.80 |
| 12/13/21 | Stephen A. Weiswasser | Meeting regarding MOU tax issues. | 1.50 |
| 12/13/21 | Pooja S. Kothari | Meet with S. Weiswasser and S. Leahy to discuss outstanding items for AARP. | 0.90 |
| 12/14/21 | Susan Leahy | Conference with P. Kothari regarding new structure of streaming service | 0.30 |
| 12/14/21 | Pooja S. Kothari | Call with S. Weiswasser and follow up call with S. Leahy | 0.50 |

| <u>Date</u> | <u>Timekeeper</u> | <u>Description</u> | <u>Hours</u> |
|--------------|-----------------------|--|--------------|
| | | to discuss alternative structuring options. | |
| 12/15/21 | Pooja S. Kothari | Begin preparing bullet points addressing tax implications of AARP Plus. | 0.10 |
| 12/16/21 | Stephen A. Weiswasser | Teleconference with D.Morales regarding draft revisions and follow-up. | 2.00 |
| 12/16/21 | Susan Leahy | Teleconference with S. Weiswasser and P. Kothari regarding a new proposed structure of a streaming service | 0.30 |
| 12/16/21 | Pooja S. Kothari | Call with S. Leahy and S. Weiswasser related to AARP Plus terms, and begin preparing draft of memorandum related to tax implications. | 0.90 |
| 12/19/21 | Pooja S. Kothari | Begin preparing draft of memorandum related to AARP Plus legal and tax issues, including flagging relevant issues. | 3.40 |
| 12/21/21 | Stephen A. Weiswasser | Review of markups for Paramount Plus. | 1.00 |
| 12/21/21 | Pooja S. Kothari | Continue to prepare draft of memorandum outlining relevant tax issues. | 2.20 |
| 12/22/21 | Pooja S. Kothari | Continue to prepare draft of memorandum discussing relevant legal issues related to AARP Plus and parameters to guide structure of AARP Plus. | 5.00 |
| 12/23/21 | Susan Leahy | Review and revise memorandum regarding tax issues of AARP Plus streaming service | 1.90 |
| 12/23/21 | Pooja S. Kothari | Finalize memorandum discussing tax issues related to structuring of AARP Plus, and circulate to S. Leahy; call with S. Leahy to discuss outstanding questions. | 1.90 |
| 12/27/21 | Susan Leahy | Telephone call with S. Weiswasser and correspondence regarding streaming service memorandum | 0.80 |
| Total | | | 50.00 |

Timekeeper Summary

| <u>Timekeeper</u> | <u>Title</u> | <u>Hours</u> | <u>Rate</u> | | <u>Amount</u> |
|------------------------|----------------|--------------|-------------|-----------|------------------|
| Weiswasser, Stephen A. | Senior Counsel | 9.50 | 1,220.00 | \$ | 11,590.00 |
| Leahy, Susan | Of Counsel | 4.20 | 935.00 | \$ | 3,927.00 |
| Kothari, Pooja S. | Associate | 36.30 | 710.00 | \$ | 25,773.00 |
| Totals | | 50.00 | | \$ | 41,290.00 |

Disbursement Summary

| <u>Description</u> | | <u>Amount</u> |
|--------------------|-----------|---------------|
| Westlaw Research | \$ | 35.72 |
| Totals | \$ | 35.72 |