



ATTORNEYS AT LAW

WASHINGTON HARBOUR
3000 K STREET, N.W., SUITE 600
WASHINGTON, D.C. 20007-5109
202.672.5300 TEL
202.672.5399 FAX
www.foley.com

October 10, 2022

WRITER'S DIRECT LINE
202.295.4712
rriley@foley.com

CLIENT/MATTER NUMBER
056015-0133

David Morales, Esquire
General Counsel
AARP
601 E Street, N.W., Floor A10
Washington, DC 20049

Re: Statement for **Restructuring (Tax)** Matter – Through September 2022

Dear David:

Enclosed is our statement through September 2022 for the Restructuring matter, which we hope you find satisfactory. This is the account we utilize for our work as tax counsel to AARP.

Please let me know if you have any questions about the enclosed statement.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Dick Riley'.

Richard F. Riley, Jr.

Enclosure



FOLEY & LARDNER LLP
WASHINGTON HARBOUR
3000 K STREET, N.W.
SUITE 600
WASHINGTON, D.C. 20007-5109
TELEPHONE (202) 672-5300
FACSIMILE (202) 672-5399
WWW.FOLEY.COM

AARP
601 E Street, N.W.
(PO #00040088)
Washington, DC 20049

Date: October 10, 2022
Invoice No.: 50489253
Our Ref. No.: 056015-0133

Remittance Advice

Re: RESTRUCTURING

Current Invoice:

10/10/22 - 50489253	\$32,555.25
Total Amount Due:	\$32,555.25

Please mail check payments to:

Foley & Lardner LLP
P.O. Box 78470
Milwaukee, WI 53278-8470

Foley & Lardner LLP's preferred payment method is ACH (CTX or CCD+ transmission) with invoice number(s) included in the addenda of the ACH.

Please send electronic payment remittance advice and questions to accountsreceivable@foley.com.

Foley & Lardner LLP
U.S. Bank, NA
777 E. Wisconsin Ave.
Milwaukee, WI 53202
ABA No.: 075000022
Acct No.: 112031389
Swift Code: USBKUS44IMT
(foreign wires only)



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601 E Street, N.W.
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Washington, DC 20049

Date: October 10, 2022
Our Ref. No.:056015-0133

Statement of Account

Outstanding Invoices:

Date	Invoice No.	Amount	Credits	Balance
09/09/2022	50471902	\$6,558.75	\$0.00	\$6,558.75
Total Balance Outstanding:				\$6,558.75

Current Invoice:

Date	Invoice No.	Amount	Credits	Balance
10/10/2022	50489253	\$32,555.25	\$0.00	\$32,555.25
Total Amount Due:				\$39,114.00

Please reference all your invoice numbers with your remittance payable to
Foley & Lardner LLP. Payment is due promptly upon receipt of
our invoice.

Federal Employer Number:
39-0473800



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AARP
601 E Street, N.W.
(PO #00040088)
Washington, DC 20049

Date: October 10, 2022
Invoice No.: 50489253
Our Ref. No.: 056015-0133

Services through September 30, 2022

Amount due for professional services rendered regarding RESTRUCTURING	\$36,172.50
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Less Discount:	(\$3,617.25)
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Total Services:	\$32,555.25
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Amount Due:	\$32,555.25
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Please reference your invoice number 50489253 with your remittance payable to Foley & Lardner LLP. Payment is due promptly upon receipt of our invoice.

Federal Employer Number:
39-0473800

Professional Services Detail

001 GENERAL COUNSEL AND MISCELLANEOUS OGC (001)

09/08/22	RRJR	Review draft 2022 PLR compliance letter, with attention to reference to 2014 IRS audit; draft and send report to D. Morales and S. Shaw with my comments and suggestions on PLR compliance letter; follow-up communications with D. Morales on same; also discuss "commerciality" issue with D. Morales in preparation for Board meeting, and begin work on commerciality memorandum for J. Jenkins and S. Frisch.	2.30	\$3,047.50
09/09/22	RRJR	Research current guidance on "commerciality" to prepare memorandum for use of D. Morales and others at Board meeting.	1.00	\$1,325.00
09/10/22	RRJR	Continue research on commerciality doctrine, to support memorandum on same to D. Morales in advance of Board meeting; begin drafting memorandum.	1.30	\$1,722.50
09/12/22	RRJR	Continue research and drafting of memorandum on commerciality and PLR compliance, for use in Board meetings this month.	1.60	\$2,120.00
09/13/22	RRJR	Continue drafting and editing memorandum on commerciality doctrine and PLR requirements in advance of Board meeting, plus associated legal research; review and prepare comments on internal AARP memorandum to Board on membership issues and related slide deck, as forwarded by D. Morales and S. Shaw; detailed review of slide deck in connection with PLR issues; several communications with D. Morales to prepare for Board meeting.	2.70	\$3,577.50

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09/14/22	RRJR	Continue drafting and editing memorandum on commerciality and PLR compliance to prepare for AARP Board meeting; finalize full draft of memorandum and circulate to D. Morales and S. Shaw with explanation; continue review and comments on draft slide deck for Board meeting on membership issues, with attention to PLR compliance issues; conference with D. Morales and S. Shaw to share comments and concerns about slide deck with focus on PLR requirements.	3.90	\$5,167.50
09/15/22	RRJR	Review D. Morales's draft table of commerciality and PLR requirements for use in connection with Board meeting, and reply with comments and edits on same; review communications between OGC, business units and Oliver Wyman regarding PLR issues to prepare for Board meeting.	1.30	\$1,722.50
09/19/22	RRJR	Further review of business unit and Oliver Wyman comments on private letter ruling restrictions, in preparation for advising on same at Board meeting.	0.50	\$662.50
09/26/22	RRJR	Review latest draft of slide deck for this AARP Board meeting, and draft and send report to D. Morales with comments on PLR slides; further review of PLR work product to prepare for assistance and possible presentation at Board meeting.	1.20	\$1,590.00
09/28/22	RRJR	Numerous communications with D. Morales to plan for tomorrow's AARP Board meeting involving PLR issues and other member benefit questions; work on review and analysis of Board slides, commerciality/PLR memo and other work product on PLR issues to prepare for Board meeting.	4.00	\$5,300.00
09/29/22	RRJR	Several conferences with D. Morales throughout the day in connection with AARP Board meeting to discuss PLR issues and social welfare issues; further review of PLR work product in connection with same; also discuss PLR-related data issues with D. Morales and S. Shaw.	2.50	\$3,312.50

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09/30/22	RRJR	Research prior work product and related material to identify statements of AARP's social welfare mission consistent with "breaking bread together" events, per AARP Board discussion; draft, edit and send report to D. Morales on same.	1.30	\$1,722.50
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Task Total:	23.60	\$31,270.00
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008 SARAH SHAW (008)

09/06/22	RRJR	Initial planning and background work on gray areas refresh memorandum; work on outline for same.	1.30	\$1,722.50
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09/14/22	RRJR	Continue review and analysis of gray area questions and related analysis, specifically to prepare for J. Jenkins' presentation on same at Board meeting; discuss with S. Shaw and D. Morales.	1.40	\$1,855.00
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Task Total:	2.70	\$3,577.50
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034 AUDREY JEAN (34)

09/29/22	RRJR	Initial meeting with A. Jean and S. Shaw to discuss 501(c)(4) tax-exemption and PLR impacts of data privacy issues within A. Jean's responsibility.	1.00	\$1,325.00
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Task Total:	1.00	\$1,325.00
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Subtotal:		\$36,172.50
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Less Discount		(\$3,617.25)
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Services Total:	27.30	\$32,555.25
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Professional Services Summary

Service Provider	Initials	Hours	Rate	Amount
Richard F. Riley, Jr.	RRJR	27.30	\$1,325.00	\$36,172.50
Totals		27.30		\$36,172.50

AARP

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