

Exhibit A

PUBLIC

Exhibit A: Comparison of Revenue Definitions

Term	SoundExchange	Warner Agreement	Independent Agreements ¹
Custom ads	Included without limitation. SX Prop. Reg. § 380.3(d)(1)(ii) (“Gross Revenue means all amounts paid, payable, credited, or creditable to Licensee, received or receivable by or on behalf of Licensee, or recognized by Licensee as revenue under [GAAP] or Licensee’s past practices, from all sources in connection with the provision of a Service in the United States.”).	[[[REDACTED]]]	[[[REDACTED]]]
Standard ads	Included without limitation. SX Prop. Reg. § 380.3(d)(1)(ii)(B) (same).	[[[REDACTED]]]	[[[REDACTED]]]
Simulcast ads	Included without limitation. SX Prop. Reg. § 380.3(d)(1)(ii)(B) (same).	[[[REDACTED]]]	[[[REDACTED]]]
Non-audio ads	Included without limitation. SX Prop. Reg. § 380.3(d)(1)(ii)(B) (same).	[[[REDACTED]]]	[[[REDACTED]]]

¹ As described in the written direct testimony of Steven Cutler, iHeartMedia agreed to direct licensing agreements with 27 independent record labels. Those agreements share similar, but not identical, revenue definitions. For the sake of brevity, iHeartMedia has included citations only to its direct licensing agreement with Dualtone Music Group, Inc., which was attached to Mr. Cutler’s testimony as Exhibit L.

² [[[REDACTED]]]
³ [[[REDACTED]]]

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Value of data and software	Included without limitation. SX Prop. Reg. § 380.3(d)(1)(ii)(D), (F) (defining gross revenue to include, “without limitation,” “[r]evenue from any software” and “[r]evenue generated by the use or exploitation of data gathered or generated from the Service”).	[[[REDACTED]]]	[[[REDACTED]]]
Barter	Included at fair market value without limitation. SX Prop. Reg. § 380.3(d)(1)(ii)(E) (including the “[f]air market value of any non-cash consideration, including, without limitation, any barter arrangement with any customers, vendors or business partners”).	[[[REDACTED]]]	[[[REDACTED]]]
Bundled revenue	Allocated by “Fair Method” under United States generally accepted accounting principles. SX Prop. Reg. § 380.3(d)(1)(v)(A) (“Where the Service is Bundled with other products or services that do not involve the Service, Non-Attributable Revenue shall mean the portion of Adjusted Revenue attributable to such other products or services that do not involve the Service. Such revenues shall be calculated through a Fair Method of Allocation.”).	[[[REDACTED]]]	[[[REDACTED]]]

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Commissions	<p>No exclusion or deduction allowed. <i>See</i> SX Prop. Reg. § 380.3(d)(1)(iii), (iv), (v) (not excluding such fees from Attributable Revenue).</p>	<p>[[[REDACTED]</p>	<p>[[[REDACTED]</p>
Frustration	<p>Governed by United States generally accepted accounting principles. SX Prop. Reg. § 380.3(d)(1)(ii) (calling for accounting in accord with GAAP).</p>	<p>[[[REDACTED]</p>	<p>[[[REDACTED]</p>