

Exhibit 495

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January 31, 2008

Arista Records LLC, et al. v. Lime Wire LLC, et al.
06 CV 5936 (GEL)

Dear Joe:

For the purpose of addressing the liability issues in this case, listed below are the tracks on which plaintiffs, pursuant to the Court's ruling during the December 7th hearing, have provided discovery regarding ownership:

Copyright Plaintiff	Artist	Song Title	Album Title	SR
Arista Records LLC	Alan Jackson	Someday	Don't Rock the Jukebox	138-302
Arista Records LLC	Brooks & Dunn	Lost And Found	Brand New Man	140-290
Atlantic Recording Corporation	Hootie & The Blowfish	Only Wanna Be With You	Cracked Rear View	193-960
Atlantic Recording Corporation	Matchbox 20	Long Day	Yourself or Someone Like You	227-755
BMG Music	Lorrie Morgan	He Talks To Me	Leave the Light On	105-180
BMG Music	SWV	I'm So Into You	It's About Time	146-905
Capitol Records, Inc.	Everclear	Father of Mine	So Much for the Afterglow	181-328
Capitol Records, Inc.	Maze	Joy and Pain	Joy and Pain	20-598
Elektra Entertainment Group Inc.	Keith Sweat	Games	Didn't See Me Coming	293-086
Elektra Entertainment Group Inc.	Third Eye Blind	Semi-Charmed Life	Third Eye Blind	188-673
Interscope Records	No Doubt	Dark Blue	Return Of Saturn	279-727
Interscope Records	Wallflowers	Hand Me Down	Breach	214-646
LaFace Records LLC	OutKast	Mainstream	Atliens	233-296
LaFace Records LLC	Usher	Final Goodbye	Usher	200-154
Motown Record Company, L.P.	98 Degrees	Invisible Man	98 Degrees	249-152

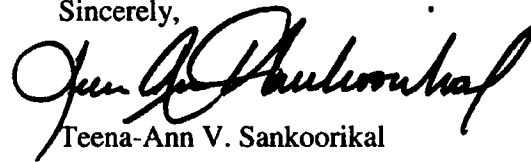
Copyright Plaintiff	Artist	Song Title	Album Title	SR
Motown Record Company, L.P.	Brian McKnight	Last Dance	Back At One	279-471
Priority Records LLC	Lil' Romeo	Little Star	Lil' Romeo	317-620
Priority Records LLC	Snoop Dogg	Slow Down	Da Game Is To Be Sold, Not To Be Told	260-056
SONY BMG MUSIC ENTERTAINMENT	Mariah Carey	Anytime You Need A Friend	Music Box	178-631
SONY BMG MUSIC ENTERTAINMENT	Nas	One Love	Illmatic	207-177
UMG Recordings, Inc.	Counting Crows	A Long December	Recovering The Satellites	226-415
UMG Recordings, Inc.	George Strait	Lead On	Lead On	200-310
Virgin Records America, Inc.	Kelis	Game Show	Kaleidoscope	277-087
Virgin Records America, Inc.	Paula Abdul	Cold Hearted	Forever Your Girl	93-688
Warner Bros. Records Inc.	Green Day	Pulling Teeth	Dookie	185-457
Warner Bros. Records Inc.	Linkin Park	Papercut	Hybrid Theory	288-402

Copyright Plaintiff	Artist	Song Title	SR
Atlantic Recording Corporation	Ray Charles	I Got A Woman	Pre-72
Capitol Records, Inc.	The Beach Boys	Surfer Girl	Pre-72
Elektra Entertainment Group Inc.	The Doors	Light My Fire	Pre-72
Motown Record Company, L.P.	Marvin Gaye	You're A Wonderful One	Pre-72
SONY BMG MUSIC ENTERTAINMENT	The Byrds	Wasn't Born To Follow	Pre-72

Also, attached is an amended version of plaintiffs' Schedule A reflecting the additional tracks that Katherine raised during the December 7th hearing. For the avoidance of any doubt, we expressly reserve the right to make additional changes to

Schedules A and B. Specifically, we will likely identify additional tracks prior to the conclusion of the liability portion of this lawsuit.

Sincerely,



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