EXHIBIT B

Dr. Doug Jacobson, Ph.D., CFCE

2500 Woodview Drive Ames, IA 50014 515-294-8307

Brad Cohen, Esq. Capitol Records, LLC 150 Fifth Avenue New York, NY 10011

Invoice number: **2013-1** Re: **Redigi** Invoice date: April 23, 2013

Dear Mr. Cohen:

The following is an account of my fees for evaluating, consulting and providing an expert declaration in the above case during the period July 2012 through October, 2012:

18 hour(s) at \$200.00 per hour Shipping fees: \$31.79

Total: \$3631.79

Please make the check payable to me and send it to the above address.

Yours truly,

Dr. Doug Jacobson