

Exhibit DDD

**Westin emails re. Old Ideas, LLC; Dear Heather liner notes –
publishing Old Ideas, LLC**

Subj: **Old Idea, LLC**
Date: 7/1/2004 6:09:50 AM Pacific Daylight Time
From: rwest0@uky.edu
To: tsimar@aol.com
CC: SFried@GISPC.COM

The entity is a partnership for federal income tax purposes.

and state ?

Subj: **Re: (no subject)**
Date: 7/1/2004 12:52:27 PM Pacific Daylight Time
From: rwest0@uky.edu
To: Tsimar@aol.com

OK, I will be around today and this evening. Want to call me? When? I have to get away from here for a while.

— Original Message —

From: Tsimar@aol.com
To: rwest0@uky.edu
Sent: Thursday, July 01, 2004 1:57 PM
Subject: Re: (no subject)

In a message dated 7/1/2004 10:56:20 AM Pacific Daylight Time, rwest0@uky.edu writes:

I WAS ASSUMING YOU WANTED TO BE A 15% MEMBER TO GET THE COMMISSION.

Subj: **Re: (no subject)**
Date: 7/1/2004 12:28:05 PM Pacific Daylight Time
From: rwest0@uky.edu
To: Tsimar@aol.com

Stupid and old here.

Please correct this understanding, if it is wrong:

The existing SOCAN agreement says Leonard is the owner of the rights to back catalog writer's share and they actually pay him now?

It is very unlikely the IRS will look into the details of the SOCAN contract.

Kelley, please educate me if I am wrong.

What is the significance of the question? Is the problem that the payee of these rights is in fact Leonard?

In addition to this deal, I am working on others, including a horrible one involving the tax-free separation of Japanese auto franchises in Florida. Please forgive me. My memory is poor and Leonard's deals are elaborate.

RW

----- Original Message -----

From: Tsimar@aol.com
To: rwest0@pop.uky.edu
Sent: Thursday, July 01, 2004 1:47 PM
Subject: (no subject)

SOCAN agreement says LC is still the member and not the company. And it says that if he ceases to be the 100% owner they will only pay the writer. This is a further SOCAN comment. So will the IRS ever look at this and take it apart? And if so what are the ramifications of that.

Subj: **Old Ideas, LLC**
Date: 7/1/2004 6:10:23 AM Pacific Daylight Time
From: rwest0@uky.edu
To: tsimar@aol.com
CC: SFried@GISPC.COM

Hello,

Today I caused CT Corporation Systems to form Old Ideas, LLC, a Delaware LLC. It is simply on ice for the moment pending instructions as to the DBA issue.

Also, Stuart, I wish to receive from you instructions as to the assignment language.

RW

Subj: Re: Old Ideas, LLC
Date: 9/17/2004 2:42:39 PM Pacific Standard Time
From: rwest0@uky.edu
To: Tsimar@aol.com
Sent from the Internet ([Details](#))

Hi,

What a life! It is a Delaware LLC. My thought was to have it kept out of California from a "doing business" point of view and sequester it in a mail drop service's lap in Reno. I will get CT to get the certificate of formation reissued to you.

I am cracking up. I have a client that is driving me to drink. It is the one I thought would get me a position in Switzerland.

Cheers

RW

— Original Message —

From: Tsimar@aol.com
To: rwest0@uky.edu
Sent: Friday, September 17, 2004 5:23 PM
Subject: Re: Old Ideas, LLC

In a message dated 9/17/2004 2:17:34 PM Pacific Standard Time, rwest0@uky.edu writes:

Nope. I think I was asking if you would like to move it to Nevada to avoid California taxes and you said Leonard did not care for Nevada.

I'll send you the email when I get a moment. Isn't it a Delaware corporation? I never received the paperwork you asked that person in your office to send me. You emailed her when you were in Maine and said "in case I die" but she never sent the Certificate of Formation - so therefore I need that and I have no idea where this entity was formed.

Subj: **Re: Old Ideas**
Date: 6/30/2004 3:39:07 PM Pacific Daylight Time
From: rwest0@uky.edu
To: Tsimar@aol.com

Sorry, wrong button.
Here is the certificate

CERTIFICATE OF FORMATION

OF

OLD IDEAS, LLC

1. The name of the limited liability company is Old Ideas, LLC

2. The address of its registered office in the State of Delaware is Corporation Trust Center, 1209 Orange Street, in the City of Wilmington, County of New Castle. The name of its registered agent at such address is The Corporation Trust Company.

IN WITNESS WHEREOF, the undersigned have executed this Certificate of Formation of Old Ideas, LLC this 30th day of June, 2004.

Carol Record, Organizer

DE083 - 5/5/00 C T System Online

----- Original Message -----

From: Tsimar@aol.com
To: SFried@GISPC.COM
Cc: rwest0@pop.uky.edu
Sent: Wednesday, June 30, 2004 4:17 PM
Subject: Old Ideas

FYI

We had asked Jonas to reserve this name in the past (quite a while ago) and he left me a message that the name was reserved.

It is reserved as Leonard Cohen's Old Ideas LLC

We'd have to do a d/b/a with the LLC – because Leonard wants the LLC to be "Old Ideas" – Richard said he had no problems with doing a d/b/a for the LLC.

The paperwork and registration has not been done but I have it somewhere if you want me to find it.

I have Old Ideas LLC (BMI) in the CD booklet right now with respect to publishing. If we're handing in the album any time soon we'll need to resolve this matter – what gets assigned into it (just publishing? also writer's share? writer's share of performance income?) and I think Richard you really need to do a name check in Delaware now.

Kelley

Subj: **Re: Old Ideas LLC**
Date: 7/1/2004 12:22:27 PM Pacific Daylight Time
From: rwest0@uky.edu
To: Carol_Record@cch-lis.com
CC: tsimar@aol.com

Hi Carol,

Please copy Kelley on e-mails in the event I die soon or am abducted.

RW

— Original Message —

From: <Carol_Record@cch-lis.com>
To: "Richard A. Westin" <rwest0@uky.edu>
Sent: Thursday, July 01, 2004 1:41 PM
Subject: Re: Old Ideas LLC

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>
> Richard, the LLC formation was completed on 6/30/04, corporate #3823329.
>
> have sent a copy of the evidence to Ms. Lynch and the original is coming
> to
> you via regular mail. I have also requested the corporate kit and it will
> be sent today. Carol
>
>
>
>
> "Richard A. Westin" <rwest0@uky.edu> on 06/30/2004 08:42:52 PM
>
> To: <Carol_Record@cch-lis.com>
> cc:
>
> Subject: Re: Old Ideas LLC
>
>
> Hi Carol,
>
> Please send a copy of the original certificate to
>
> Ms.Kelley Lynch
> c/o Stranger Management
> 419 North L:archmont, Suite 91
> Los Angeles, CA 90004
>
> She is Mr. Cohen's manager and assists him in all such matters.
>

> Thanks
>
> Richard Westin
> ----- Original Message -----
> From: <Carol_Record@cch-lis.com>
> To: <rwest0@uky.edu>
> Sent: Wednesday, June 30, 2004 2:23 PM
> Subject: Old Ideas LLC
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>> (See attached file: old ideas DE083.RTF)
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Subj: **Re: (no subject)**
Date: 7/1/2004 10:56:20 AM Pacific Daylight Time
From: rwest0@uky.edu
To: Tsimar@aol.com

REPLIES ARE IN THE TEXT

— Original Message —

From: Tsimar@aol.com
To: rwest0@pop.uky.edu
Sent: Thursday, July 01, 2004 1:09 PM
Subject: (no subject)

We tried to conference you in but you must not be around. I WAS. DUNNO WHAT HAPPENED

I'll write you later on the issues.OK

Did you have to set this up as a partnership? IT IS A PARTNERSHIP BY DEFAULT FOR INCOME TAX PURPOSES

Can it change if need be? YES. IT IS EASY To for instance LC as sole member manager? YES, EASY. I don't know if that needs to be done, I am simply asking.

I WAS ASSUMING YOU WANTED TO BE A 15% MEMBER TO GET THE COMMISSION.

RW

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