EXHIBIT 16

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VIA FEDEX AND E-MAIL (DCaplan@kilpatricktownsend.com)
David K. Caplan, Esq.
Kilpatrick Townsend
9720 Wilshire Blvd PH
Beverly Hills, CA 90212-2018

Re: Paramount and JMC Pop Ups

Dear Mr. Caplan:

This firm is counsel to JMC Pop Ups, LLC ("JMC"), a small business that operates high-quality, limited existence "pop up" restaurants, providing high quality food and entertainment to guests, while revitalizing and supporting struggling malls with increased consumer patronization and recognition. We are in receipt of your March 29, 2021 letter to JMC raising certain assertions of copyright matters with respect to intellectual property of Paramount Pictures Corporation ("Paramount"). As set forth in more detail below, JMC, owned by a long-time passionate fan of Paramount's works, seeks to clarify certain aspects of the nature and use of the material at issue, and to explore a mutually agreeable path forward.

1. JMC's Use of the Referenced Content is Fair Use

Paramount's assertion of rights with respect to the material at issue is surprising and, regrettably, misplaced. Paramount states that it made popular the "McDowell's" name and purported associated elements such as stylized "Golden Arcs" in its copyrighted films *Coming to America* and *Coming 2 America* (the "Films") and that it therefore holds copyright rights with respect to those purported elements, but this is not so. Those purported elements of the Films were never Paramount's property over which to assert any rights, and Paramount cannot assert such rights now.

The fundamental nature, and ongoing comedic theme, of the "McDowell's" concept in the Films is the transparent use of, and infringement upon, McDonald's intellectual property. The purported "elements" identified by Paramount concerning McDowell's are merely McDonald's trademarked properties and other intellectual property rights of McDonald's, associated with the goods and services used by McDonald's. The purported elements are otherwise derivative of McDonald's intellectual property. By way of example, in the films, the "Golden Arcs" are plainly McDonald's "Golden Arches," and the "Big Mick" is plainly

McDonald's "Big Mac." At one point, McDowell's owner is even seen reading a McDonald's operations manual, for the operation of McDowell's.

The nature of the McDowell's concept and related content being the property of McDonald's is acknowledged in legal publications. "In that movie, an enterprising man named Cleo McDowell opens up a blatant McDonald's rip-off and attempts to justify it by saying his restaurant has the 'Golden Arcs' (instead of the 'Golden Arches') and a 'Big Mick' (instead of the 'Big Mac'; both contain 'two all-beef patties, special sauce, lettuce, cheese, pickles and onions', but McDonald's has a sesame-seed bun, whereas McDowell's buns have no seeds)."[1] "[T]rademark attorneys best know that movie for the blatant trademark infringement that is mentioned. That's right – the scene where it is explained that McDowell's is different from McDonald's!"[2] Even courts have noted that "[o]ne could be excused for thinking that McDowell's and McDonald's were one and the same."[3]

Of course, the Films use McDonald's intellectual property in a satirical manner, constituting fair use. Nevertheless, Paramount's utilization of McDonald's properties on a fair use basis does not give Paramount its own copyright rights in its fair use of McDonald's properties. JMC's use of "McDowell's" and any purportedly associated elements merely reiterates the same satirical fair use of McDonald's intellectual property as previously undertaken by Paramount in the Films. The Films' widespread dissemination of the nature of the parody further ensures there is no reasonable possibility of consumer confusion. This, again, does not give Paramount rights in the property over, beyond or instead of those of McDonald's. Paramount does not, and cannot, possess copyright or other intellectual property rights in McDowell's or any other purportedly associated elements that are actually McDonald's property, and JMC did not, and cannot, infringe upon any such non-existent rights of Paramount.

2. The Referenced Purported Elements Are Unprotectable

The purported elements at issue here are not protectable elements of the Films. For example, an employee of the month photo is a standard expression that logically flows from a general idea and is therefore common among works of a kind involving almost any type of employment, and is unprotectable as a result.

The name of the actor Louis Anderson was not an element of the creative work at issue, and Paramount cannot assert intellectual property rights in Louis Anderson's name on that basis.

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[1] Robert T. Sherwin, *#havewereallythoughtthisthrough?: Why Granting Trademark Protection to Hashtags Is Unnecessary, Duplicative, and Downright Dangerous*, 29 Harv. J.L. & Tech. 455, 493 (2016) (citation omitted).

[2] Mark Malek, Esq., *Trademark Fun – McDonald's v. McDowell's*, (December 13, 2013), https://www.legalteamusa.net/trademark-fun-mcdonalds-v-mcdowells/.

[3] *Staples, Inc. v. W.J.R. Associates*, 04CV904(SJ)(KAM), 2007 WL 1039523, at *2 (E.D.N.Y. Mar. 30, 2007).

The term "Meatless Mick" is not contained anywhere in the Films, and bears little resemblance to Paramount's referenced "Beyond Big McBurger," such that there is no substantial similarity between the elements. Other content utilized by JMC differs from the content of the Films in significant ways. Paramount does not have rights to assert with respect to these and other unprotectable purported elements of the Films.

3. Paramount's Position Undermines its Properties

Paramount's severe position and approach regarding this matter is disappointing and disheartening, particularly given the subject of discussion and the content of the Films. In Paramount's Films, McDowell's is a restaurant owned by a hardworking small business owner in a competitive marketplace, who is being pursued by a large corporation on the basis of intellectual property. Indeed, the legal threat is played up in the Films. For example, in *Coming to America*, McDowell's proprietor, Cleo McDowell, chases away a man taking photos of his storefront, presumably for McDonald's impending trademark infringement litigation. Paramount wants viewers to empathize with the restauranteur of McDowell's and to oppose the stifling, heavy-handed intellectual property enforcement actions of a major corporation.

Now, Paramount is the major corporation that is seeking to shut down McDowell's over allegations of intellectual property matters, and harm the small business owner. Paramount is taking this action despite having a far more remote consumer market overlap with McDowell's than McDonald's, presenting an even darker position that in the Films. It is an unfortunate irony and stands in stark contrast to the theme of Paramount's Films, undermining the joy and affection widely associated with the Films. Paramount's stated position does far more harm to Paramount's properties than any conceivable use of purported elements associated with McDowell's by JMC.

4. A Mutually Beneficial Path Forward

While JMC's position is that it is within its rights to proceed with using the referenced content without the permission of a third party, and it would be willing defend that position, it has always been JMC's intention to promote, cheer and champion the Films. JMC would welcome the opportunity to do so in cooperation with Paramount.

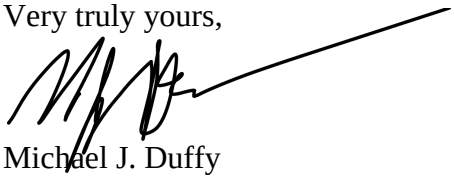
JMC is open to a licensing relationship and other reasonable terms of cooperation to ensure Paramount's interests are addressed to Paramount's satisfaction, while allowing the public to experience and appreciate JMC's hard work, substantial investment and outstanding goods and services. JMC's pop up restaurants serve high quality food and entertainment to a public that is just beginning to emerge from the isolation of the pandemic, while fulfilling a vital economic function of bringing desperately needed revenue and foot traffic to struggling area malls. Paramount's involvement in JMC's undertakings would benefit all aspects of these civic and economic functions as well as Paramount's properties.

JMC also seeks to further its charitable efforts, with a portion of its proceeds being donated to local nonprofits such as the Eastern Pennsylvania Robotics Alliance. Paramount is

well known for its historic and ongoing support of charitable causes, and JMC would be excited to explore how to coordinate its charitable efforts with Paramount's charitable objectives.

JMC invites Paramount's response to continue this conversation at its convenience, which can be directed through undersigned counsel, at the contact information at the top of the first page. Thank you for your time and attention.

Very truly yours,



Michael J. Duffy

MJD/aeg

This communication is an offer of compromise and settlement communication inadmissible pursuant to Federal Rule of Evidence 408 and any other applicable federal or state rules. JMC reserves all rights and makes no factual or legal admissions herein.