This form is effective beginning with the January 1 to June 30, 2017 accounting period (2017/1) If you are filing for a prior accounting period, contact the Licensing Division for the correct form.

SA1-2E Short Form

Return completed workbook FOR COPYRIGHT OFFICE USE ONLY by email to: STATEMENT OF ACCOUNT for Secondary Transmissions by DATE RECEIVED AMOUNT coplicsoa@loc.gov Cable Systems (Short Form) \$ For additional information, contact the U.S. Copyright General instructions are located Office Licensing Division at: Tel: (202) 707-8150 in the first tab of this workbook 2/29/2024 ALLOCATION NUMBER Δ ACCOUNTING DEPIOD COVERED BY THIS STATEMENT: (YYYY/(Period))

| ~ | ACCO | JUNTING PERIOD COVERED BT THIS STATEMENT: (TTTTT/(Period)) | |
|------------|-------|--|------------|
| | | | |
| | | Period 1 = January 1 - June 30 Period 2 = July 1 - December 31 | |
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| | | | |
| | | Barcode Data Filing Period (optional - see instructions) | |
| Accounting | | | |
| Period | | | |
| | | Instructions: | |
| В | | Give the full legal name of the owner of the cable system. If the owner is a subsidiary of another corporation, give the full corporate title of the subsidiary, not that of the parent corporation. | |
| D | | | |
| Owner | | List any other name or names under which the owner conducts the business of the cable system. | |
| | | If there were different owners during the accounting period, only the owner on the last day of the accounting period should submit a single | |
| | | statement of account and royalty fee payment covering the entire accounting period. | |
| | | Check here if this is the system's first filing. If not, enter the system's ID number assigned by the Licensing Division. | 63770 |
| | | - | |
| | | LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM | |
| | | | |
| | | Zito West Holding LLC | |
| | | BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT) | |
| | | Zito Media | |
| | | MAILING ADDRESS OF OWNER OF CABLE SYSTEM | |
| | | PO Box 665 | |
| | | (Number, street, rural route, apartment, or suite number) | |
| | | Coudersport, PA 16915 (City, town, state, zip) | |
| | INSTR | RUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system un | less these |
| С | | s already appear in space B. In line 2, give the mailing address of the system, if different from the address given in s | |
| System | 1 | IDENTIFICATION OF CABLE SYSTEM: | |
| | | Zito Media - Julian CA | |
| | | MAILING ADDRESS OF CABLE SYSTEM: | |
| | 2 | | |
| | | (Number, street, rural route, apartment, or sulte number) | |
| | | (City, town, state, zip code) | |
| | | | |

Privacy Act Notice: Section 111 of title 17 of the United States Code authorizes the Copyright Offce to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Offce's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the fling, a determination that would be made by a court of law.

| Accounting Period: | 2023/2 | | | | | |
|-----------------------|--|-------------------------------------|--|--|--|--|
| | LEGAL NAME OF OWNER OF CABLE SYSTEM: | FORM SA1-2E. PAGE 1b. SYSTEM ID# | | | | |
| Name | Zito West Holding LLC | 63770 | | | | |
| D Area Served | Instructions: List each separate community served by the cable system. A "community" is the same as a "community unit" as defined in FCC rules: "a separate and distinct community or municipal entity (including unincorporated communities within unincorporated areas and including single, discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you list will serve as a form of system identification hereafter known as the "first community." Please use it as the first community on all future filings. Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the identified city. | | | | | |
| | | | | | | |
| | CITY OR TOWN | STATE | | | | |
| First Community | Julian | СА | | | | |
| connunty | | | | | | |
| Add Rows as Necessary | | | | | | |
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| | LEGAL NAME OF OWNER OF C | ABLE SYSTEM: | | | | | | FORM SA1 | TEM ID |
|---|--|---|---------------------------------------|--|-----------------------------------|--------------------------------------|----------------------------|----------------------|----------|
| Name | Zito West Holding LLC | | | | | | | | 6377 |
| Е | SECONDARY TRANSMISSION In General: The information in s system, that is, the retransmission | pace E should | cover all | categories of se | econdary | | | | |
| Secondary Transmission | about other services (including p last day of the accounting period | | | | | | iose existi | ng on the | |
| Service: Sub- | | • | | all for the number of subscribers to the cable system, broken | | | | | |
| scribers and Rates | down by categories of secondary each category by counting the nu separately for the particular serv | umber of billing | s in that ndicated | category (the number of the nu | umber of er of sets | persons or orga receiving servi | nizations ce). | charged | |
| | Rate: Give the standard rate c unit in which it is generally billed. category, but do not include disc | (Example: "\$2 ounts allowed | :0/mth"). for advar | Summarize any nce payment. | standaro | d rate variations | within a p | articular rate | |
| | Block 1: In the left-hand block systems most commonly provide | to their subsc | ribers. G | ive the number | of subsc | ribers and rate fo | or each lis | ted category | |
| | that applies to your system. Note categories, that person or entity | | | - | | - | | | |
| | subscriber who pays extra for ca first set" and would be counted o Block 2: If your cable system I printed in block 1 (for example, ti | ble service to a nce again und nas rate catego | additiona er "Servi ories for s | I sets would be i ce to additional s secondary trans | included set(s)." mission s | in the count und | er "Servic different fr | e to the om those | |
| | with the number of subscribers a sufficient. | | | | | | | | |
| | BLOCK 1 | | | | | | BLOC | K 2 NO. OF | r |
| | CATEGORY OF SERVICE | SUBSCRIB | | RATE | CATI | EGORY OF SEF | RVICE | SUBSCRIBERS | RATI |
| | Residential: | | | | | | | | |
| | Service to first set | | 17 | 35.50 | | | | | . |
| | Service to additional set(s) | | | | | | | | |
| | • FM radio (if separate rate) | | | | | | | | . |
| | Motel, hotel | | | | | | | | |
| | Commercial | | | | | | | | . |
| | Converter | | | | | | | | + |
| | Residential | | | | | | | | |
| | Non-residential | | | | | | | | |
| F | SERVICES OTHER THAN SECO In General: Space F calls for rat not covered in space E, that is, t service for a single fee. There ar | e (not subscrib hose services | er) infor that are | mation with resp not offered in co | mbinatio | n with any secor | ndary trans | smission | |
| Services Other Than Secondary Fransmissions: | furnished at cost or (2) services amount of the charge and the un enter only the letters "PP" in the | or facilities furr it in which it is rate column. | nished to usually b | nonsubscribers pilled. If any rate | . Rate in s are cha | formation should arged on a varia | l include b ble per-pro | ooth the | |
| Rates | Block 1: Give the standard rate charged by the cable system for each of the applicable services listed. Block 2: List any services that your cable system furnished or offered during the accounting period that were not listed in block 1 and for which a separate charge was made or established. List these other services in the form of a brief (two- or three-word) description and include the rate for each. | | | | | | | | |
| | | BLO | | | | | | BLOCK 2 | |
| | CATEGORY OF SERVICE | RATE | | ORY OF SERVI | CE | RATE | CATEG | ORY OF SERVICE | RATE |
| | Continuing Services: | | | tion: Non-resid | | | | | |
| | • Pay cable | | • Mot | el, hotel | | | | | |
| | Pay cable—add'l channel | | • Con | nmercial | | | | | |
| | Fire protection | | í í | cable | | | | | ļ |
| | •Burglar protection | | · · | cable-add'l cha | nnel | | | | ļ |
| | Installation: Residential | | | protection | | | | | |
| | • First set | 30.00 | | glar protection | | | | | . |
| | Additional set(s) | 20.00 | | ervices: | | | | | . |
| | • FM radio (if separate rate) | | | onnect | | 30.00 | | | . |
| | Converter | | | connect | | 20.00 | | | + |
| | | | | | | | | | |
| | | | | let relocation /e to new addres | s | 30.00 30.00 | | | |

| ng Period: 2 | | | | FORM SA1-2E. PAGE | | | | | | | |
|------------------|--|---|--|--------------------------------|--|--|--|--|--|--|--|
| ame | LEGAL NAME OF OWNER C | | | SYSTEM IE 6377 | | | | | | | |
| | Zito West Holding LL | | | 6377 | | | | | | | |
| | PRIMARY TRANSMITTERS: TELEVISION | | | | | | | | | | |
| G | In General: In space G, identify every television station (including translator stations and low power television stations) carried by your cable system during the accounting period, <i>except</i> (1) stations carried only on a part-time basis under | | | | | | | | | | |
| • | | in effect on June 24, 1981, permitting the | ., . | | | | | | | | |
| mary mitters: | | e)(2) and (4), or 76.63 (referring to 76.61 | (e)(2) and (4))]; and (2) certain sta | tions carried on a | | | | | | | |
| evision | substitute program basis, as explained in the next paragraph. Substitute Basis Stations: With respect to any distant stations carried by your cable system on a substitute program | | | | | | | | | | |
| | basis under specific FCC rules, regulations, or authorizations: | | | | | | | | | | |
| | • Do <i>not</i> list the station here in space G—but do list it in space I (the Special Statement and Program Log)—if the station was carried <i>only</i> on a substitute basis. | | | | | | | | | | |
| | | also in space I, if the station was carried | | | | | | | | | |
| | | on concerning substitute basis stations, s n's call sign. <i>Do not</i> report origination pr | | | | | | | | | |
| | multicast stream associate | d with a station according to its over-the | - | - | | | | | | | |
| | "WETA-2" as the same on Column 2: Give the chann | the form. In number the FCC assigned to the telev | ision station for broadcasting over | r the air in its community | | | | | | | |
| | of license. For example, V | VRC is channel 4 in Washington, D.C. | , and the second s | · | | | | | | | |
| | | h case whether the station is a network s ering the letter "N" (for network), "N-M" (f | • | | | | | | | | |
| | | , "E" (for noncommercial educational), or | | | | | | | | | |
| | | erms, see page (iv) of the general instruc | | is licenced by the | | | | | | | |
| | | on of each station. For U.S. stations, list t adian stations, if any, give the name of th | - | - | | | | | | | |
| | | FCC. For Mexican or Canadian stations, if any, give the name of the community with which the station is identified. | | | | | | | | | |
| | | | | | | | | | | | |
| | 1. CALL SIGN | 2. B'CAST CHANNEL NUMBER | 3. TYPE OF STATION | 4. LOCATION OF STATION | | | | | | | |
| | KGTV | 20.1 | N | San Diego, CA | | | | | | | |
| | KNSD | 39.1 | N | San Diego, CA | | | | | | | |
| s Necessary | KPBS | 15.1 | E | San Diego, CA | | | | | | | |
| | | | | | | | | | | | |
| | KSWB | 69.1 | N | San Diego, CA | | | | | | | |
| | KSWB KFMB | 69.1 8.1 | N N | San Diego, CA San Diego, CA | | | | | | | |
| | | | | | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
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| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
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| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |
| | KFMB | 8.1 | N | San Diego, CA | | | | | | | |

| EGAL NAME OF | OWNER OF (| CABLE S | YSTEM: | | | | | SYSTEM II |
|--|--|--|---|---|---|---|---|----------------------------------|
| Lito West Ho | olding LLC | | | | | | | 637 |
| | | | | | | | | |
| | every radio s | tation ca | rried on a separate and discre nerally receivable by your cabl | | | | | Н |
| eceivable if (1) in the basis of r for detailed info aper SA1-2 for Column 1: Id Column 2: Si Column 3: If ignal, indicate t | it is carried by monitoring, to ormation abou m. entify the call tate whether t the radio stati this by placing | y the sys be recei t the Co sign of e he statio ion's sign g a check | -Band FM Carriage: Under C tem whenever it is received at ved at the headend, with the s pyright Office regulations on t each station carried. n is AM or FM. hal was electronically processe (mark in the "S/D" column. | t the system's hea system's FM ante his point, see pag ed by the cable s | adend, and (2) nna, during ce ge (v) of the ge ystem as a se |) it can b ertain sta eneral in parate a | e expected, ated intervals. structions in the. nd discrete | Primary Transmitters Radio |
| | | | on (the community to which th the community with which the | | | or, in t | ne case or | |
| CALL SIGN | AM or FM | S/D | LOCATION OF STATION | CALL SIGN | AM or FM | S/D | LOCATION OF STATION | |
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| Accounting Perio | | | | | | | FORI | M SA1-2E. PAGE 5. | |
|------------------------------|--|---------------|-------------------|-----------------------------|-----------------|-----------------|-------------|-----------------------------|--|
| Name | LEGAL NAME OF OWNER OF | | EM: | | | | | SYSTEM ID# | |
| Name | Zito West Holding LLC | | | | | | | 63770 | |
| | | | | | | | | | |
| | SUBSTITUTE CARRIAGE | | | | | | | | |
| • | In General: In space I, identify every nonnetwork television program, broadcast by a distant station, that your cable system carried on a substitute basis during the accounting period, under specific present and former FCC rules, regulations, or authorizations. For a further | | | | | | | | |
| Substitute | explanation of the programmi | 01 | , i | | , 0 | , | | | |
| Carriage: | 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE | | | | | | | | |
| Special | During the accounting peri | | | | is, any nonne | twork televisi | on program | ı | |
| Statement and Program Log | broadcast by a distant stat | - | - | | | | YES | × NO | |
| i rogium 20g | 5 | | reat of this near | a blank. If your analysis | "Vee " veu mu | | - | | |
| | Note: If your answer is "No" | , leave the | rest of this pag | e blank. Il your answer is | res, you mu | ust complete | ine progran | n | |
| | log in block 2. 2. LOG OF SUBSTITUTE | PPOCPA | MS | | | | | | |
| | In General: List each subst | | | te line. Use abbreviations | wherever pos | sible, if their | meaning is | | |
| | clear. If you need more spa | ce, please a | add additional r | ows to the tables. | | | | | |
| | Column 1: Give the title period, was broadcast by a | | | | | | | | |
| | under certain FCC rules, re | | | | | | | | |
| | Do not use general categori | | | | | | | | |
| | "NBA Basketball: 76ers vs. | | lagat live ante | r "Vaa " Othamujaa antar "I | lo " | | | | |
| | Column 2: If the program Column 3: Give the call s | | | | | | | | |
| | Column 4: Give the broa | dcast statio | n's location (th | e community to which the | station is lice | | CC or, in | | |
| | the case of Mexican or Can | | | | | | | | |
| | Column 5: Give the mon first. Example: for May 7 giv | • | when your syst | tem carried the substitute | program. Use | e numerais, w | ith the mor | ITN | |
| | Column 6: State the time | | substitute pro | gram was carried by your | cable system. | . List the time | s accuratel | У | |
| | to the nearest five minutes. | Example: a | program carri | ed by a system from 6:01: | 15 p.m. to 6:2 | 8:30 p.m. sho | ould be | | |
| | stated as "6:00–6:30 p.m." Column 7: Enter the letter | er "R" if the | listed program | was substituted for progra | amming that y | our system w | ias require | d | |
| | to delete under FCC rules a | | | | | | | | |
| | was substituted for program | | our system wa | s permitted to delete unde | er FCC rules a | and regulation | is in | | |
| | effect on October 19, 1976. | | | | | | | | |
| | | | | | | EN SUBSTIT | UTE | | |
| | SUBSTITUTE PROGRAM | | | | | | | D 7. REASON FOR DELETION | |
| | 1. TITLE OF PROGRAM | 2. LIVE? | 3. STATION'S | | 5. MONTH | 6. TIN | | DELETION | |
| | | Yes or No | CALL SIGN | 4. STATION'S LOCATION | AND DAY | FROM — | - TO | | |
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| Accounting Period: | 2023/2 | FORM S | A1-2E. PAGE 6. |
|---|--|-----------------------------------|-------------------------------|
| Name | LEGAL NAME OF OWNER OF CABLE SYSTEM: Zito West Holding LLC | S | WSTEM ID# 63770 |
| K Gross Receipts | GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. If all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary trans (as identified in space E) during the accounting period. For a further explanation of how to compute this page (vii) of the general instructions located in the paper SA1-2 form. Gross receipts from subscribers for secondary transmission service(s) during the accounting period. IMPORTANT: You must complete a statement in space P concerning gross receipts. | smission service s amount, see | 5,556.75 oss receipts) |
| L Copyright Royalty Fee | COPYRIGHT ROYALTY FEE Instructions: To compute the royalty fee you owe: • Complete block 1, block 2, or block 3. • Use block 1 if the amount of gross receipts in space K is \$137,100 or less • Use block 2 if the amount of gross receipts in space K is more than \$137,100 but less than or equal to • Use block 3 if the amount of gross receipts in space K is more than \$263,800 but less than \$527,600 See page (vi) of the general instructions located in the paper SA1-2 form for more information. | \$263,800 | |
| | BLOCK 1: GROSS RECEIPTS OF \$137,100 OR LESS | | |
| | Instructions: As a cable system with gross receipts of \$137,100 or less, the royalty fee that you must pay for accounting period is \$52.00 | r this six-month | |
| | Line 1. Royalty fee for accounting period | \$ | 52.00 |
| | Line 2. Interest charge. Enter the amount from line 4, space Q, page 8 | | 0.00 |
| | Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 1 and 2 | \$ | 52.00 |
| | BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$13 | 7,100) | |
| | 1. Base amount under statutory formula \$ 263,800.0 | 0 | |
| | 2. Enter amount of gross receipts from space K | | |
| | 3. Subtract line 2 from line 1 | | |
| | 4. Enter the amount of gross receipts from space K | | |
| | 5. Enter the amount from line 3 | | |
| | 6. Subtract line 5 from line 4 | | |
| | 7. Multiply line 6 by .005 (enter figure here) | | |
| | 8. Interest charge. Enter the amount from line 4, space Q, page 8 | | 0.00 |
| | 9. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 7 and 8 | ··· <u>·</u> | |
| | BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$5 | 27,600) | |
| | 1. Enter the amount of gross receipts from space K | | |
| | 2. Base amount under statutory formula | 0 | |
| | 3. Subtract line 2 from line 1 | | |
| | 4. Multiply line 3 by .01 | | |
| | 5. Royalty due on the first \$263,800 of gross receipts (under statutory formula) | 1,319.00 | |
| | 6. Interest charge. Enter the amount from line 4, space Q, page 8 | 0.00 | |
| | 7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4, 5, and 6 | · · · · <u> </u> | |
| | FILING FEE AND TOTAL REMITTANCE DUE | | |
| | | | |
| Filing Fee and Total Remittance Due | 1. Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above) | 52.00 | |
| Due | 2. Filing Fee (See the instructions for more information on filing fee calculations) | 15.00 | |
| | 3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3 | \$ | 67.00 |
| | Important: Your remittance must be in the form of an electronic payment payable to the Reg See page i of the general instructions in the paper SA1-2 form for more inform | | hts! |

| Accounting Period: | : 2023/2 | FORM SA1-2E. PAGE 7 |
|--|--|---------------------|
| Name | LEGAL NAME OF OWNER OF CABLE SYSTEM: Zito West Holding LLC | SYSTEM ID# 63770 |
| M Channels | CHANNELS Instructions: You must give (1) the number of channels on which the cable system carried television broadcast stations to its subscribers, and (2) the cable system's total number of activated channels during the accounting period. 1. Enter the total number of channels on which the cable system carried television broadcast stations 2. Enter the total number of activated channels on which the cable system carried television broadcast stations on which the cable system carried television broadcast stations and nonbroadcast services | 6 50 |
| N Individual to | INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual to whom we can contact about this statement of account.) | |
| Be Contacted for Further Information | Name Teri McMullen Telephone 814-260 | 0-0434 |
| | Address PO Box 665 (Number, street, rural route, apartment, or suite number) Coudersport PA 16915 (City, town, state, zip) | |
| | Email teri.mcmullen@zitomedia.com Fax (optional | |
| O Certification | CERTIFICATION (This statement of account must be certified and signed in accordance with Copyright Office regulations) I, the undersigned, hereby certify that (Check one, <i>but only one</i>, of the boxes.) (Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or | |
| | (Agent of owner other than corporation or partnership) I am the duly authorized agent of the owner of the cable system as in line 1 of space B and that the owner is not a corporation or partnership; or (Officer or partner) I am an officer (if a corporation) or a partner (if a partnership) of the legal entity identified as owner of the cable system as in line 1 of space B. I have examined the statement of account and hereby declare under penalty of law that all statements of fact contained herein are true, complete, and correct to the best of my knowledge, information, and belief, and are made in good faith. [18 U.S.C., Section 1001(1986)] | |
| | X /s/James Rigas Enter an electronic signature on the line above to certify this statement. Enter signature using an "/s/ signature" (e.g., /s/ John Smith) | |
| | Typed or printed name: James Rigas Title: President (Title of official position held in corporation or partnership) | |
| | Date: 02/27/2024 | |

Privacy Act Notice: Section 111 of title 17 of the United States Code authorizes the Copyright Office to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Office's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal sufficiency of the fling, a determination that would be made by a court of law.

| unting Period: 2023/2 | FORM SA1-2E. PAGE 8 |
|---|--|
| L NAME OF OWNER OF CABLE SYSTEM: | SYSTEM ID |
| West Holding LLC | 6377 |
| SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS The Satellite Home Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the following sentence: "In determining the total number of subscribers and the gross amounts paid to the cable system for the basic service of providing secondary transmissions of primary broadcast transmitters, the system shall not include subscribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119." For more information on when to exclude these amounts, see the note on page (vii) of the general instructions located in the paper SA1-2 form. During the accounting period, did the cable system exclude any amounts of gross receipts for secondary transmissions made by satellite carriers to satellite dish owners? X NO Name Mailing Address | P Special Statement Concerning Gross Receipts Exclusion |
| | |
| You must complete this worksheet for those royalty payments submitted as a result of a late payment or underpayment. For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment | Q Interest Assessment |
| Line 2 Multiply line 1 by the interest rate* and enter the sum here | |
| Line 3 Multiply line 2 by the number of days late and enter the sum here | |
| Line 4 Multiply line 3 by 0.00274** and enter here in space L, (page 6) block 1, line 2, or block 2 line 8, or block 3 line 6 | |
| * To view the interest rate chart click on www.copyright.gov/licensing/interest-rate.pdf. For further assistance please contact the Licensing Division at (202) 707-8150 or licensing@loc.gov. | |
| ** This is the decimal equivalent of 1/365, which is the interest assessment for one day late. | |
| NOTE: If you are filing this worksheet covering a statement of account already submitted to the Copyright Office, please list below the owner, address, first community served, ID number, and accounting period as given in the original filing. | |
| Owner Address | |
| ID number First community served Accounting period | |

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