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

STATEMENT OF ACCOUNT

for Secondary Transmissions by Cable Systems (Short Form)

General instructions are located in the first tab of this workbook

FOR COPYRIGHT OFFICE USE ONLY					
DATE RECEIVED AMOUNT					
01/18/2018	\$ ALLOCATION NUMBER				

Return completed workbook by email to:

coplicsoa@loc.gov

For additional information, contact the U.S. Copyright Office Licensing Division at: Tel: (202) 707-8150

_	1	
Α	ACC	DUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31
		20172 Barcode Data Filing Period (optional - see instructions)
Accounting		20172
Period		
		Instructions:
		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
В		of the subsidiary, not that of the parent corporation.
Owner		List any other name or names under which the owner conducts the business of the cable system.
		If the course different course during the course this course the last decrease the last decrease and also also also also also also also also
		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.
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM
		MARNE & ELK HORN TELEPHONE CO
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM
		PO BOX 120
		(Number, street, rural route, apartment, or suite number)
		ELK HORN, IA 51531 ((City, town, state, zip)
	1110=	h w
С		RUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these salready appear in space B. In line 2, give the mailing address of the system, if different from the address given in space B.
System		IDENTIFICATION OF CABLE SYSTEM:
	1	
		MAILING ADDRESS OF CABLE SYSTEM:
	2	(Number, street, rural route, apartment, or suite number)
	1	(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 suffciency of the fling, a determination that would be made by a court of law.

Accounting Period:	2017/2							
	T	FORM SA1-2E. PAGE 1b.						
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#						
	MARNE & ELK HORN TELEPHONE CO Instructions: List each separate community served by the cable system. A "c	O						
D	"a separate and distinct community or municipal entity (including unincorpo discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community th as the "first community." Please use it as the first community on all future fi Note: Entities and properties such as hotels, apartments, condominiums, or	orated communities within unincorporated areas and including single, nat you list will serve as a form of system identification hereafter known illings.						
Served	ed lidentified city.							
	CITY OR TOWN	STATE						
First	ELK HORN	IA						
Community	BRAYTON	IA.						
	MARNE	IA						
Add Rows as Necessary	KIMBALLTON	IA						
	EXIRA	IA						

Accounting Period: 2017/2

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

MARNE & ELK HORN TELEPHONE CO

SYSTEM ID#

....

Ε

Secondary Transmission Service: Subscribers and Rates

SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES

In General: The information in space E should cover all categories of secondary transmission service of the cable system, that is, the retransmission of television and radio broadcasts by your system to subscribers. Give information about other services (including pay cable) in space F, not here. All the facts you state must be those existing on the last day of the accounting period (June 30 or December 31, as the case may be).

Number of Subscribers: Both blocks in space E call for the number of subscribers to the cable system, broken down by categories of secondary transmission service. In general, you can compute the number of subscribers in each category by counting the number of billings in that category (the number of persons or organizations charged separately for the particular service at the rate indicated—not the number of sets receiving service).

Rate: Give the standard rate charged for each category of service. Include both the amount of the charge and the unit in which it is generally billed. (Example: "\$20/mth"). Summarize any standard rate variations within a particular rate category, but do not include discounts allowed for advance payment.

Block 1: In the left-hand block in space E, the form lists the categories of secondary transmission service that cable systems most commonly provide to their subscribers. Give the number of subscribers and rate for each listed category that applies to your system. Note: Where an individual or organization is receiving service that falls under different categories, that person or entity should be counted as a subscriber in each applicable category. Example: a residential subscriber who pays extra for cable service to additional sets would be included in the count under "Service to the first set" and would be counted once again under "Service to additional set(s)."

Block 2: If your cable system has rate categories for secondary transmission service that are different from those printed in block 1 (for example, tiers of services that include one or more secondary transmissions), list them, together with the number of subscribers and rates, in the right-hand block. A two- or three-word description of the service is sufficient.

BL	OCK 1		BLOCK 2		
	NO. OF			NO. OF	
CATEGORY OF SERVICE	SUBSCRIBERS	RATE	CATEGORY OF SERVICE	SUBSCRIBERS	RATE
Residential:					
 Service to first set 	766	29.95			
 Service to additional set(s) 					
 FM radio (if separate rate) 					
Motel, hotel					
Commercial					
Converter					
Residential					
Non-residential					

F

Services Other Than Secondary Transmissions: Rates

SERVICES OTHER THAN SECONDARY TRANSMISSIONS: RATES

In General: Space F calls for rate (not subscriber) information with respect to all your cable system's services that were not covered in space E, that is, those services that are not offered in combination with any secondary transmission service for a single fee. There are two exceptions: you do not need to give rate information concerning (1) services furnished at cost or (2) services or facilities furnished to nonsubscribers. Rate information should include both the amount of the charge and the unit in which it is usually billed. If any rates are charged on a variable per-program basis, enter only the letters "PP" in the rate column.

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.

	BLOCK 2				
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE
Continuing Services:		Installation: Non-residential			
Pay cable		Motel, hotel			
 Pay cable—add'l channel 		Commercial			
 Fire protection 		• Pay cable			
 Burglar protection 		 Pay cable-add'l channel 			
Installation: Residential		 Fire protection 			
 First set 	20.00	 Burglar protection 			
 Additional set(s) 	40.00	Other services:			
 FM radio (if separate rate) 		Reconnect	20.00		
Converter		Disconnect			
		 Outlet relocation 	40.00		
		Move to new address	20.00		

Accounting Period: 2017/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

MARNE & ELK HORN TELEPHONE CO

PRIMARY TRANSMITTERS: TELEVISION

G

Primary Transmitters: Television 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, *except* (1) stations carried only on a part-time basis under FCC rules and regulations in effect on June 24, 1981, permitting the carriage of certain network programs [sections 76.59(d)(2) and (4), 76.61(e)(2) and (4), or 76.63 (referring to 76.61(e)(2) and (4))]; and (2) certain stations carried on a 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 not 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 only on a substitute basis.
- List the station here, and also in space I, if the station was carried both on a substitute basis and also on some other basis. For further information concerning substitute basis stations, see page (v) of the general instructions.

Column 1: List each station's call sign. *Do not* report origination program services such as HBO, ESPN, etc. Identify each multicast stream associated with a station according to its over-the-air designation. For example, report multistream "WETA-2" as the same on the form.

Column 2: Give the channel number the FCC assigned to the television station for broadcasting over the air in its community of license. For example, WRC is channel 4 in Washington, D.C.

Column 3: Indicate in each case whether the station is a network station, an independent station, or a noncommercial educational station, by entering the letter "N" (for network), "N-M" (for network multicast), "I" (for independent), "I-M" (for independent multicast), "E" (for noncommercial educational), or "E-M" (for noncommercial educational multicast). For the meaning of these terms, see page (iv) of the general instructions in the paper SA1-2 form.

Column 4: Give the location of each station. For U.S. stations, list the community to which the station is licensed by the FCC. For Mexican or Canadian stations, if any, give the name of the community with which the station is identified.

Add Rows as Necessary

	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
	KMTV-TV	3.1	N	Omaha, NE
	LAFF-TV	3.2	N-M	Omaha, NE
у	ESCAPE	3.3	N-M	Omaha, NE
	WOWT	6.1	N	Omaha, NE
	COZI-TV	6.2	N-M	Omaha, NE
	ANT-TV	6.3	N-M	Omaha, NE
	KETV-DT	7.1	N	Omaha, NE
	KETV-ME	7.2	N-M	Omaha, NE
	KCCI-HD	8.1	N	Des Moines, IA
	KCCI-SD	8.2	N-M	Des Moines, IA
	KCCI-MY	8.3	N-M	Des Moines, IA
	WHO-HD	13.1	N	Des Moines, IA
	WHO-DT	13.2	N-M	Des Moines, IA
	WHO-DT	13.3	N-M	Des Moines, IA
	WHO-DT4	13.4	N-M	Des Moines, IA
	KXVO	15.1	N	Omaha, NE
	TBD	15.2	N-M	Omaha, NE
	Charge!	15.3	N-M	Omaha, NE
	Stadium	15.4	N-M	Omaha, NE
	KDSM-DT	17.1	N	Des Moines, IA
	Comet	17.2	N-M	Des Moines, IA
	Charge!	17.3	N-M	Des Moines, IA
	TBD	17.4	N-M	Des Moines, IA
	KDMI	19.1	N-M	Des Moines, IA

Accounting Period: 2017/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

MARNE & ELK HORN TELEPHONE CO

G

Primary Transmitters: Television PRIMARY TRANSMITTERS: TELEVISION

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, *except* (1) stations carried only on a part-time basis under FCC rules and regulations in effect on June 24, 1981, permitting the carriage of certain network programs [sections 76.59(d)(2) and (4), 76.61(e)(2) and (4), or 76.63 (referring to 76.61(e)(2) and (4))]; and (2) certain stations carried on a 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 not 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 only on a substitute basis.
- List the station here, and also in space I, if the station was carried both on a substitute basis and also on some other basis. For further information concerning substitute basis stations, see page (v) of the general instructions.

Column 1: List each station's call sign. *Do not* report origination program services such as HBO, ESPN, etc. Identify each multicast stream associated with a station according to its over-the-air designation. For example, report multistream "WETA-2" as the same on the form.

Column 2: Give the channel number the FCC assigned to the television station for broadcasting over the air in its community of license. For example, WRC is channel 4 in Washington, D.C.

Column 3: Indicate in each case whether the station is a network station, an independent station, or a noncommercial educational station, by entering the letter "N" (for network), "N-M" (for network multicast), "I" (for independent), "I-M" (for independent multicast), "E" (for noncommercial educational), or "E-M" (for noncommercial educational multicast). For the meaning of these terms, see page (iv) of the general instructions in the paper SA1-2 form.

Column 4: Give the location of each station. For U.S. stations, list the community to which the station is licensed by the 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
KYNE	26.1	E	Omaha, NE
IPTV1-H	36.1	E	Red Oak, IA
IPTV2-H	36.2	E-M	Red Oak, IA
IPTV3-H	36.3	E-M	Red Oak, IA
IPTV4-H	36.4	E-M	Red Oak, IA
KPTM-DT	42.1	N	Omaha, NE
My Net	42.2	N-M	Omaha, NE
Comet	42.3	N-M	Omaha, NE

MARNE & ELK HORN TELEPHONE CO

PRIMARY TRANSMITTERS: RADIO

In General: List every radio station carried on a separate and discrete basis and list those FM stations carried on an all-band basis whose signals were generally receivable by your cable system during the accounting period.

Н

Special Instructions Concerning All-Band FM Carriage: Under Copyright Office regulations, an FM signal is generally receivable if (1) it is carried by the system whenever it is received at the system's headend, and (2) it can be expected, on the basis of monitoring, to be received at the headend, with the system's FM antenna, during certain stated intervals. For detailed information about the Copyright Office regulations on this point, see page (v) of the general instructions in the. paper SA1-2 form.

Primary Transmitters: Radio

Column 1: Identify the call sign of each station carried.

Column 2: State whether the station is AM or FM.

Column 3: If the radio station's signal was electronically processed by the cable system as a separate and discrete signal, indicate this by placing a check mark in the "S/D" column.

Column 4: Give the station's location (the community to which the station is licensed by the FCC or, in the case of Mexican or Canadian stations, if any, the community with which the station is identified).

CALL SIGN	AM or FM	S/D	LOCATION OF STATION	CALL SIGN	AM or FM	S/D	LOCATION OF STATION
	 						
	 						
	 						
							
							
							
	T						
						l	
	T						
	T						
	<u> </u>						

ccounting Perio	od: 2017/2 LEGAL NAME OF OWNER OF	CADIE SVS	TEM:				FOR	M SA1-2E. PAGE 5. SYSTEM ID#
Name	MARNE & ELK HORN							0
Substitute Carriage: Special Statement and Program Log	SUBSTITUTE CARRIAG In General: In space I, ident substitute basis during the a explanation of the programn 1. SPECIAL STATEMEN • During the accounting pe broadcast by a distant sta Note: If your answer is "No log in block 2. 2. LOG OF SUBSTITUTI In General: List each subs clear. If you need more spa Column 1: Give the title period, was broadcast by a under certain FCC rules, re Do not use general catego "NBA Basketball: 76ers vs."	E: SPECIA ify every no accounting p ning that mu T CONCEI riod, did you tion? ", leave the E PROGRA titute prograce, please of every no distant sta egulations, ries like "me Bulls."	AL STATEME Innetwork televioriod, under sp ist be included in RNING SUBS ur cable system e rest of this pa AMS am on a separadd additional connetwork televition and that y or authorization covies" or "bask	ision program, broadcast by becific present and former F in this log, see page (v) of the TITUTE CARRIAGE on carry, on a substitute based by the carry, on a substitute based by the carry of the carry	a distant sta CC rules, reg he general ins sis, any nonr s "Yes," you r s wherever po e program") ti ted for the pro- neral instruct am titles, for e	ulations, ostructions in the twork te must compossible, if that, during ogrammin ions for fu	reauthorization in the paper Selevision progression pr	stem carried on a ns. For a further SA1-2 form. Tram X NO gram g is ting station ation.
	Column 3: Give the call sign of the station broadcasting the substitute program. Column 4: Give the broadcast station's location (the community to which the station is licensed by the FCC or, in the case of Mexican or Canadian stations, if any, the community with which the station is identified). Column 5: Give the month and day when your system carried the substitute program. Use numerals, with the mon first. Example: for May 7 give "5/7." Column 6: State the times when the substitute program was carried by your cable system. List the times accuratel to the nearest five minutes. Example: a program carried by a system from 6:01:15 p.m. to 6:28:30 p.m. should be stated as "6:00–6:30 p.m." Column 7: Enter the letter "R" if the listed program was substituted for programming that your system was required to delete under FCC rules and regulations in effect during the accounting period; enter the letter "P" if the listed program was substituted for programming that your system was permitted to delete under FCC rules and regulations in effect on October 19, 1976.						month rately uired	
	S	UBSTITUT	E PROGRAM	1		N SUBST AGE OC	CURRED	7. REASON FOR
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH AND DAY	6. FROM	TIMES TO	DELETION

Accounting Period:	2017/2		FORM SA	1-2E. PAGE 6.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: MARNE & ELK HORN TELEPHONE CO		Sì	STEM ID# 0
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the all amounts (gross receipts) paid to your cable system by subscribers for the system (as identified in space E) during the accounting period. For a further explanation of I 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	n's secondary transm how to compute this a	ission service amount, see	i,482.00 ss 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 le: Use block 3 if the amount of gross receipts in space K is more than \$263,800 but le: See page (vi) of the general instructions located in the paper SA1-2 form for more inform	ss than \$527,600	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 accounting period is \$52.00	that you must pay for	this six-mon	
	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 (b)			
	Base amount under statutory formula	263,800.00		
	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	8		
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800	(but less than \$527	,600)	
	Enter the amount of gross receipts from space K		_	
	Base amount under statutory formula	263,800.00		
	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	nd 6		
	FILING FEE AND TOTAL REMITTANCE DUE			
Filing Fee and Total Remittance	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)	<u>\$</u>	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 See page i of the general instructions in the paper SA1-2 for			its!

Accounting Period:	2017/2				FORM SA1-2E. PAGE 7
Name	LEGAL NAME OF OWNER OF MARNE & ELK HORN 1				SYSTEM ID# 0
M Channels		` '		s on which the cable system carried television broadcast stations per of activated channels during the accounting period.	
onao	Enter the total number of system carried television			e	32
	Enter the total number of on which the cable system and nonbroadcast service.	m carried television br		st stations	71
N Individual to Be Contacted	INDIVIDUAL TO BE CON we can contact about this			RMATION IS NEEDED (Identify an individual to whom	
for Further Information	Name Janell	Hansen		Telephone 71	12-764-6161
	(Number,	DX 120 street, rural route, apartme orn, IA 51531 1, state, zip)	ent, or sui	te number)	
	Email (Oily, low)	janell@metc.net		Fax (optional) 712-764-2773	
	CERTIFICATION (This state	ement of account mus	st be cer	rtified and signed in accordance with Copyright Office regulations)	
O Certification	• I, the undersigned, hereby	certify that (Check one	e, <i>but or</i>	aly one, of the boxes.)	
	(Owner other th	an corporation or pa	rtnershi	ip) I am the owner of the cable system as identified in line 1 of space B;	or
				nartnership) I am the duly authorized agent of the owner of the cable sys ot a corporation or partnership; or	stem as identified
	X (Officer or part in line 1 of sp		a corpoi	ration) or a partner (if a partnership) of the legal entity identified as owne	er of the cable system
		rect to the best of my k		eclare under penalty of law that all statements of fact contained herein ge, information, and belief, and are made in good faith.	
			X	/s/Janell Hansen	
				electronic signature on the line above to certify this statement. nature using an "/s/ signature" (e.g., /s/ John Smith)	
		Typed or printed r	name:	Janell Hansen	
			CEO	on held in corporation or partnership)	
		Date:		1/18/2018	

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.

counting Period: 2017/2	FORM SA1-2E. PAGE 8.
GAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
ARNE & ELK HORN TELEPHONE CO	0
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 YES. Enter the total here and list the satellite carrier(s) below	P Special Statement Concerning Gross Receipts Exclusion
Name Mailing Address Mailing Address	
INTEREST ASSESSMENT	
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.	Q
Line 1 Enter the amount of late payment or underpayment	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	
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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