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

	T							
Α	ACCO	UNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))						
		2017/2 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31						
		Barcode Data Filing Period (optional - see instructions)						
Accounting								
Period								
		To be a state of the state of t						
		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.						
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.							
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM						
		WALNUT TELEPHONE COMPANY						
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)						
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM						
		510 HIGHLAND ST, PO BOX 346						
		(Number, street, rural route, apartment, or suite number) WALNUT, IA 51577						
		(City, town, state, zip)						
	-							
С		UCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these already 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)						
		(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.

	1	FORM SA1-2E. PAGE 1					
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID					
Namo	WALNUT TELEPHONE COMPANY	611					
	Instructions: List each separate community served by the cable system. A "con						
D	"a separate and distinct community or municipal entity (including unincorpora						
	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						
	as the "first community." Please use it as the first community on all future filin						
Area	Note: Entities and properties such as hotels, apartments, condominiums, or me	obile home parks should be reported in parentheses below the					
Served	identified city.						
	CITY OR TOWN	STATE					
First	WALNUT	IOWA					
Community	AVOCA	IOWA					
	SHELBY	IOWA					
Add Rows as Necessary	MINDEN	IOWA					
,	NEOLA	IOWA					
	PERSIA	IOWA					
	UNDERWOOD	IOWA					
	UNDERWOOD	IOWA					

Accounting Period: 2017/2

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM: WALNUT TELEPHONE COMPANY

SYSTEM ID#

E

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.

OCK 1		BLOCI	< 2	
NO. OF	DATE	CATECORY OF SERVICE	NO. OF	RATE
SUBSCRIBERS	RAIE	CATEGORT OF SERVICE	SUBSCRIBERS	RAIL
1,145	\$24.95/mo			
5	11.00 per rm			
	NO. OF SUBSCRIBERS 1,145	NO. OF SUBSCRIBERS RATE 1,145 \$24.95/mo	NO. OF SUBSCRIBERS RATE CATEGORY OF SERVICE 1,145 \$24.95/mo	NO. OF SUBSCRIBERS RATE CATEGORY OF SERVICE NO. OF SUBSCRIBERS 1,145 \$24.95/mo

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 1					BLOCK 2	
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	•	CATEGORY OF SERVICE	RATE
Continuing Services:		Installation: Non-residential				
Pay cable		Motel, hotel		E	Expanded Basic	\$11/mo
 Pay cable—add'l channel 		Commercial		ŀ	НВО	\$20/mo
 Fire protection 		• Pay cable		(Cinemax	\$12/mo
 Burglar protection 		Pay cable-add'l channel		9	Starz & Encore	\$12/mo
Installation: Residential		Fire protection		5	Showtime	\$12/mo
 First set 	\$20.00	 Burglar protection 				
Additional set(s)		Other services:				
 FM radio (if separate rate) 		Reconnect	\$30.00			
• Converter		Disconnect				
		Outlet relocation	\$80.00/hr			
		 Move to new address 				

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

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 6119

WALNUT TELEPHONE COMPANY 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	3.1	N	Omaha, NE
KMTV-DT2	3.2	N-M	Omaha, NE
KMTV-DT3	3.3	N-M	Omaha, NE
KYNE	26.1	E	Omaha, NE
KYNE-DT2	26.2	E-M	Omaha NE
KYNE-DT3	26.3	E-M	Omaha NE
WOWT	6.1	N	Omaha NE
WOWT-DT2	6.2	N-M	Omaha NE
WOWT-DT3	6.3	N-M	Omaha NE
KETV	7.1	N	Omaha NE
KETV-DT2	7.2	N-M	Omaha NE
KXVO	15.1	N	Omaha NE
KXVO-DT2	15.2	N-M	Omaha NE
KXVO-DT3	15.3	N-M	Omaha NE
KPTM	42.1	N	Omaha NE
KPTM-DT2	42.2	N-M	Omaha NE
KPTM-DT3	42.3	N-M	Omaha NE
KHIN	35.1	E	Red Oak IA
KHIN-DT2	35.2	E-M	Red Oak IA
KHIN-DT3	35.3	E-M	Red Oak IA

Accounting Period	: 2017/2			FORM SA1-2E. PAGE 3.				
Nama	LEGAL NAME OF OWNER OF	CABLE SYSTEM:		SYSTEM ID#				
Name	WALNUT TELEPHON	E COMPANY		6119				
	PRIMARY TRANSMITTERS:	TELEVISION						
G Primary Transmitters: Television	In General: In space G, ide carried by your cable syster FCC rules and regulations in 76.59(d)(2) and (4), 76.61(e) substitute Basis Stations basis under specific FCC rules the station have station was carried only on the station was carried only on the station have station multicast. For further information to Column 1: List each station multicast stream associated "WETA-2" as the same on the Column 2: Give the channer of license. For example, Welliam Column 3: Indicate in each educational station, by enter (for independent multicast),	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.						
		, g a, g a a						
	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION				
				i				

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

WALNUT TELEPHONE COMPANY

6119

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>						

Accounting Perio	nd: 2017/2						FOR	M SA1-2E. PAGE 5.
	LEGAL NAME OF OWNER OF	CABLE SYS	STEM:				FUR	SYSTEM ID#
Name	WALNUT TELEPHONE	COMPA	NY					6119
Substitute Carriage: Special Statement and Program Log	SUBSTITUTE CARRIAG In General: In space I, ident substitute basis during the a explanation of the programm 1. SPECIAL STATEMEN • During the accounting per broadcast by a distant stat Note: If your answer is "Not log in block 2. 2. LOG OF SUBSTITUTI In General: List each subs clear. If you need more space Column 1: Give the title period, was broadcast by a under certain FCC rules, re Do not use general categor "NBA Basketball: 76ers vs. Column 2: If the program Column 3: Give the call Column 4: Give the broat the case of Mexican or Car Column 5: Give the mon first. Example: for May 7 give	E: SPECIA ify every no ccounting p ning that mu T CONCEF riod, did you tion? ", leave the E PROGRA titute progra ace, please of every no distant sta gulations, of ies like "mo Bulls." m was broa sign of the adcast stati nadian stati thand day we "5/7." es when th	AL STATEME Innetwork televiolariod, under spist be included in the included i	sion program, broadcast by secific present and former F in this log, see page (v) of the triple of tripl	a distant star CC rules, reg he general insussis, any nonres "Yes," you res wherever per program") the dor the program titles, for earn. e station is like a station is like a program. User cable system	ulations, of structions network to must compossible, if hat, during ions for fuexample, censed by entified). Se numer m. List the	relevision progression progres	stem carried on a ons. For a further SA1-2 form. gram X NO gram griam y is ting station ation. or
	stated as "6:00–6:30 p.m." Column 7: Enter the lett to delete under FCC rules a was substituted for prograr effect on October 19, 1976	and regulat	ions in effect d		od; enter the I ler FCC rules	etter "P" i and regu	f the listed prude the first file of the f	
	s	UBSTITUT	E PROGRAM	1		N SUBS [*] AGF OC	CURRED	7. REASON FOR
	TITLE OF PROGRAM	2. LIVE?	3. STATION'S		5. MONTH	6.	TIMES	DELETION
		Yes or No	CALL SIGN	4. STATION'S LOCATION	AND DAY	FROM	<u>— то</u>	
								-
							_=	
							=	
							<u></u>	
							_=	-
							_	
							_	
			T					T

Accounting Period:	201//2			A1-2E. PAGE 6.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: WALNUT TELEPHONE COMPANY		S	YSTEM ID# 6119
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the ame all amounts (gross receipts) paid to your cable system by subscribers for the system's s (as identified in space E) during the accounting period. For a further explanation of how 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.	econdary transmi to compute this a	ission service amount, see	9,971.00 pas receipts)
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 th Use block 3 if the amount of gross receipts in space K is more than \$263,800 but less th See page (vi) of the general instructions located in the paper SA1-2 form for more information	an \$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 that accounting period is \$52.00	you must pay for t	this six-mon	
	Line 1. Royalty fee for accounting period			
	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		
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but m		-	
	Base amount under statutory formula	263,800.00	,	
	2. Enter amount of gross receipts from space K			
	3. Subtract line 2 from line 1	73,829.00		
			00 074 00	
	Enter the amount of gross receipts from space K		89,971.00	
	5. Enter the amount from line 3		73,829.00	
	6. Subtract line 5 from line 4	-	16,142.00	
	7. Multiply line 6 by .005 (enter figure here)	•		580.71
	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		\$	580.71
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but	less than \$527,	600)	
	1. Enter the amount of areas rescipts from another.			
	1. Enter the amount of gross receipts from space K	202 000 00		
	2. 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 6			
	FILING FEE AND TOTAL REMITTANCE DUE			
Filing Fee and Total Remittance	1. Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)	\$	580.71	
Due	2. Filing Fee (See the instructions for more information on filing fee calculations)	\$	20.00	
	3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3		\$	600.71
	Important: Your remittance must be in the form of an electronic payment paya See page i of the general instructions in the paper SA1-2 form for	-		hts!

Accounting Period:	d: 2017/2	FORM SA1-2E. PAGE 7.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: WALNUT TELEPHONE COMPANY	SYSTEM ID# 6119
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.	
Ondiniois	Enter the total number of channels on which the cable system carried television broadcast stations	16
	2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services	166
N Individual to Be Contacted	INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual to whom we can contact about this statement of account.)	
for Further Information	Name RACHEL HAMILTON Telephone 712-784-2	2211
	Address 510 HIGHLAND ST, PO BOX 346 (Number, street, rural route, apartment, or suite number) WALNUT, IA 51577 (City, town, state, zip)	
	Email RHAMILTON@WALNUTCOMMUNICATIONS.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, but only one, 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 ide in line 1 of space B and that the owner is not a corporation or partnership; or X (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 cal	
	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/" Janell Hansen Enter an electronic signature on the line above to certify this statement.	
	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: Janell Hansen	
	Title: CEO (Title of official position held in corporation or partnership)	
	Date: 1/18/18	

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.

ounting Period: 2017/2	FORM SA1-2E. PAGE 8
AL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
LNUT TELEPHONE COMPANY	6119
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? 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 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	_
xdays	_
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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