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				
2/28/2018	\$				
2/20/2010	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

Α	ACC	ACCOUNTING 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 Period									
В		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 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								
		CEQUEL COMMUNICATIONS LLC							
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)							
		SUDDENLINK COMMUNICATIONS							
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM							
		3015 S SE LOOP 323 (Number, street, rural route, apartment, or suite number)							
		TYLER, TX 75701 (City, town, state, zip)							
С		RUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these is 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	1	IDENTIFICATION OF CABLE SYSTEM: WELLS CONSERVATION CAMP							
		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 sufficiency of the fling, a determination that would be made by a court of law.

Accounting Period:	2017/2	FORM SA1-2E. PAGE 1b.							
	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#							
Name									
	CEQUEL COMMUNICATIONS LLC	63286							
	Instructions: List each separate community served by the cable system. A "community" is the same as a "community unit" as defined in FCC rules:								
D	"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.								
_									
Area	Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the								
Served	identified city.								
	CITY OR TOWN	STATE							
First	WELLS	NV							
Community	(WELLS CONS CAMP)								
Add Rows as Necessary									

Accounting Period: 2017/2 FORM SA1-2F PAGE 2 SYSTEM ID# LEGAL NAME OF OWNER OF CABLE SYSTEM: Name 63286

E

Secondary **Transmission** Service: Subscribers and Rates

SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES

CEQUEL COMMUNICATIONS LLC

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			
CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE
Residential:					
 Service to first set 	0	-			
 Service to additional set(s) 	0	0			
 FM radio (if separate rate) 					
Motel, hotel					
Commercial	15	41.89			
Converter					
Residential					
Non-residential					
		T			

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	-	Burglar protection			
Additional set(s)		Other services:			
• FM radio (if separate rate)		Reconnect	-		
Converter		Disconnect			
		Outlet relocation	-		
		Move to new address	-		

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

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 63286

4. LOCATION OF STATION

CEQUEL COMMUNICATIONS LLC PRIMARY TRANSMITTERS: TELEVISION

1. CALL SIGN

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

2. B'CAST CHANNEL NUMBER

KSTU-Fox	28	l	SALT LAKE CITY, UT
KUTH-Univision	32	l	PROVO, UT
KUTV-CBS	34	N	SALT LAKE CITY, UT
KSL-NBC	5	N	SALT LAKE CITY, UT
KTVX-ABC	40	N	SALT LAKE CITY, UT
KBYU-PBS	11	E	PROVO, UT
KUCW-CW	48	l	OGDEN, UT

3. TYPE OF STATION

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

CEQUEL COMMUNICATIONS LLC

63286

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
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Name CEQUIEL COMMUNICATIONS LLC SYSTEM IDM Substitute Carriage. Substitute Carriage. Substitute Carriage. Substitute Substitute Substitute Carriage. Substitute Substitute Substitute Carriage. Substitute Substitute Carriage. Substitute Substitute Substitute Carriage. Substitute Substitute Carriage. Substitute Subs										
SUBSTITUTE CARRIAGE: SPECIAL STATEMENT AND PROGRAM LOG 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 explanation of the programming that must be included in this log, see page (v) of the general instructions in the paper SA1-2 form. 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE 1. TITLE OF PROGRAM 2. LIVE? 3. STATIONS 1. TITLE OF PROGRAM 2. LIVE? 3. STATIONS 5. MONTH 6. TIMES SUBSTITUTE PROGRAM 1. TITLE OF PROGRAM 2. LIVE? 3. STATIONS 5. MONTH 6. TIMES	Accounting Perio		CABLE SVS	TEM:				FOR		
In General: In space 1, 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 explanation of the programming that must be included in this log, see page (v) of the general instructions in the paper SA1-2 form. 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE Special Statement and Program Log 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE During the accounting period, did your cable system carry, on a substitute basis, any nonnetwork television program Statement and Program Log Note: If your answer is "No", leave the rest of this page blank. If your answer is "Yes," you must complete the program log in block 2. 2. LOG OF SUBSTITUTE PROGRAMS In General: List each substitute program on a separate line. Use abbreviations wherever possible, if their meaning is clear. If you need more space, please add additional rows to the tables. Column 1: Give the title of every nonnetwork television program ("substitute program") that, during the accounting period, was broadcast by a distant station and that your cable system substituted for the programming of another station under certain FCC rules, regulations, or authorizations. See page (v) of the general instructions for further information. Do not use general categories like "movies" or "basketball." List specific program titles, for example, "I Love Lucy" or "NBA Basketball: 76ers vs. Bulls." 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: State the times when the substitute program was carried by your cable system. List the times accurately to the nearest five minutes. Example: a program carried by a sys	Name								63286	
Carriage: Special Statement and Program Log 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE During the accounting period, did your cable system carry, on a substitute basis, any nonnetwork television program to broadcast by a distant station? Note: If your answer is "No", leave the rest of this page blank. If your answer is "Yes," you must complete the program log in block 2. 2. LOG OF SUBSTITUTE PROGRAMS In General: List each substitute program on a separate line. Use abbreviations wherever possible, if their meaning is clear. If you need more space, please add additional rows to the tables. Column 1: Give the title of every nonnetwork television program ("substitute program") that, during the accounting period, was broadcast by a distant station and that your cable system substitute for the programming of another station under certain FCC rules, regulations, or authorizations. See page (v) of the general instructions for further information. Do not use general categories like "movies" or "basketball." List specific program titles, for example, "I Love Lucy" or "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcast live, enter "Yes." Otherwise enter "No." 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 identified). Column 6: State the nonth and day when your system carried by sustem. Use numerals, with the month 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 accurately 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 prog	Substitute	In General: In space I, identify <i>every nonnetwork television program,</i> broadcast by a <i>distant</i> station, that your cable system carried on a <i>substitute basis</i> during the accounting period, under specific present and former FCC rules, regulations, or authorizations. For a further								
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SUBSTITUTE PROGRAM 1. TITLE OF PROGRAM 2. LIVE? 3. STATION'S WHEN SUBSTITUTE CARRIAGE OCCURRED 7. REASON FOR DELETION		In General: List each substitute program on a separate line. Use abbreviations wherever possible, if their meaning is clear. If you need more space, please add additional rows to the tables. Column 1: Give the title of every nonnetwork television program ("substitute program") that, during the accounting period, was broadcast by a distant station and that your cable system substituted for the programming of another station under certain FCC rules, regulations, or authorizations. See page (v) of the general instructions for further information. Do not use general categories like "movies" or "basketball." List specific program titles, for example, "I Love Lucy" or "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcast live, enter "Yes." Otherwise enter "No." 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 month 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 accurately 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								
SUBSTITUTE PROGRAM 1. TITLE OF PROGRAM 2. LIVE? 3. STATION'S CARRIAGE OCCURRED 7. REASON FOR DELETION 5. MONTH 6. TIMES		effect on October 19, 1976								
1. TITLE OF PROGRAM 2. LIVE? 3. STATION'S 5. MONTH 6. TIMES DELETION						WHE	WHEN SUBSTITUTE			
1. TITLE OF PROGRAM 2. LIVE? 3. STATIONS 5. MONTH 0. TIWLS		9	SUBSTITUT	E PROGRAM	1	CARRIAGE OCCURRED 7. REASON FO				
		1. TITLE OF PROGRAM			4 STATION'S LOCATION				DELETION	

Accounting Period:	2017/2	FORM SA	A1-2E. PAGE 6					
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: CEQUEL COMMUNICATIONS LLC	S	YSTEM ID# 63286					
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary trar (as identified in space E) during the accounting period. For a further explanation of how to compute the 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.	nsmission servic nis amount, see	3,648.00					
Copyright Royalty Fee								
	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	or this six-month						
	Line 1. Royalty fee for accounting period	¢	52.00					
	Line 1. Royalty lee 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	\$	52.00					
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137							
	1. Base amount under statutory formula)						
	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	·						
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$52	27,600)						
	Enter the amount of gross receipts from space K							
	2. Base amount under statutory formula	_ 1						
	3. Subtract line 2 from line 1	<u> </u>						
	4. Multiply line 3 by .01	=						
	5. Royalty due on the first \$263,800 of gross receipts (under statutory formula) \$							
	6. Interest charge. Enter the amount from line 4, space Q, page 8							
	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 Due	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 information.		hts!					

Accounting Period:	2017/2			FORM SA1-2E. PAGE 7				
Name	LEGAL NAME OF OWNER OF CEQUEL COMMUNICAT			SYSTEM ID: 63286				
M Channels	to its subscribers, and (2) to to its subscribers, and (2) to the system carried television 2. Enter the total number of on which the cable system.	he cable system's total n f channels on which the broadcast stations f activated channels m carried television broad		eriod.				
N Individual to Be Contacted								
for Further Information	Name SARAI	H BOGUE		Telephone (903) 579-3121				
	l	S SE LOOP 323 street, rural route, apartment,	or suite number)					
		R, TX 75701 , state, zip)						
	Email	SARAH.BOGUE@A	ALTICEUSA.COM Fax (option	ional)				
	CERTIFICATION (This state	ement of account must be	e certified and signed in accordance with Copyright Of	ffice regulations)				
O Certification	• I, the undersigned, hereby	certify that (Check one, bu	ut only one, of the boxes.)					
	(Owner other tha	an corporation or partne	rship) I am the owner of the cable system as identified in	n line 1 of space B; or				
			or partnership) I am the duly authorized agent of the ow is not a corporation or partnership; or	oner of the cable system as identified				
		ner) I am an officer (if a co	rporation) or a partner (if a partnership) of the legal entity	y identified as owner of the cable system				
	I have examined the statem	nent of account and hereb	by declare under penalty of law that all statements of fact vledge, information, and belief, and are made in good fait					
			X /s/ Michael Schreiber					
			er an electronic signature on the line above to certify this some signature using an "/s/ signature" (e.g., /s/ John Smith)	statement.				
		Typed or printed nam	ne: MICHAEL SCHREIBER					
			P, CHIEF CONTENT OFFICER position held in corporation or partnership)					
		Date:	02/18	3/2018				

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 the 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 telephon 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 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#
EQUEL COMMUNICATIONS LLC	63286
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."	P Special Statement Concerning Gross
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.	Receipts Exclusion
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	_
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	
* 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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