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				
01/16/2018	\$ 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))
		Delate Invested Invested Intelligence Control Intelligence Intelligenc
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31
		Barcode Data Filing Period (optional - see instructions)
		-around summing to the department of the median and
Accounting 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 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.
		T
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM
		SJOBERGS CABLEVISION INC
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM
		315 MAIN AVE N
		(Number, street, rural route, apartment, or suite number)
		THIEF RIVER FALLS, MN 56701-1905
		(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 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	1	IDENTIFICATION OF CABLE SYSTEM:
	l I	
		MAILING ADDRESS OF CABLE SYSTEM:
	2	
	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.

Accounting Period:	2017/2	FORM SA1-2E. PAGE 1b.					
	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#					
Name	SJOBERGS CABLEVISION INC	775					
	Instructions: List each separate community served by the cable system. A "community						
D	"a separate and distinct community or municipal entity (including unincorporated condiscrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you lis as the "first community." Please use it as the first community on all future filings.	nmunities within unincorporated areas and including single, t will serve as a form of system identification hereafter known					
Area Served	Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below identified city.						
	CITY OR TOWN	STATE					
First Community	WARREN	MN					
Community							
Add Rows as Necessary							
	P						

Accounting Period: 2017/2

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 775

### SJOBERGS CABLEVISION INC

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	BLOCK 2			
NO. OF			NO. OF	
SUBSCRIBERS	RATE	CATEGORY OF SERVICE	SUBSCRIBERS	RATE
404	64.92/MO	MOTEL EXTRA SET	28	1.50/MC
N/A	N/C			
N/A				
1				
12				
N/A				
N/A				
N/A				
	404   N/A   N/A   1   12   N/A   N	NO. OF SUBSCRIBERS RATE  404 64.92/MO N/A N/C N/A 1 1 12 N/A N/A N/A	NO. OF SUBSCRIBERS RATE CATEGORY OF SERVICE  404 64.92/MO MOTEL EXTRA SET  N/A  N/A  1  12  N/A  N/A  N/A	NO. OF SUBSCRIBERS RATE CATEGORY OF SERVICE SUBSCRIBERS  404 64.92/MO MOTEL EXTRA SET 28  N/A N/C  N/A  1  12  N/A  N/A  N/A

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	11.00/MO	Motel, hotel	T+M		
<ul> <li>Pay cable—add'l channel</li> </ul>	11.00/MO	Commercial	T+M		
<ul> <li>Fire protection</li> </ul>	N/A	• Pay cable	N/C		
<ul> <li>Burglar protection</li> </ul>	N/A	<ul> <li>Pay cable-add'l channel</li> </ul>	N/C		
Installation: Residential		Fire protection	N/A		
<ul> <li>First set</li> </ul>	N/C	<ul> <li>Burglar protection</li> </ul>	N/A		
<ul> <li>Additional set(s)</li> </ul>	35.00	Other services:			
<ul> <li>FM radio (if separate rate)</li> </ul>		Reconnect	N/C		
Converter	N/A	Disconnect	N/C		
		<ul> <li>Outlet relocation</li> </ul>	N/C		
		<ul> <li>Move to new address</li> </ul>	T+M		

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

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

775

### SJOBERGS CABLEVISION INC

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.

Add Rows as Necessary

1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
KGFE	2	E	GRAND FORKS, ND
KXJB	4	N	VALLEY CITY/FARGO, ND
WDAZ	8	N	DEVILS LAKE, ND
КСРМ	5	<u> </u>	GRAND FORKS, ND
KVLY	11	N	GRAND FORKS, ND
KVRR	10	l	THIEF RIVER FALLS, MN
CBWT	12		WINNIPEG, MANITOBA

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

### SJOBERGS CABLEVISION INC

775

### 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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	od: 2017/2							FORM	I SA1-2E. PAGE 5
Namo	LEGAL NAME OF OWNER OF								SYSTEM ID
Name	SJOBERGS CABLEVI	SION INC							775
Substitute Carriage: Special Statement and Program Log	SJOBERGS CABLEVI  SUBSTITUTE CARRIAG In General: In space I, identification of the programm  1. SPECIAL STATEMEN  • During the accounting period broadcast by a distant state of the programm of the programm of the programm of the product of the product of the programm of the product of the product of the product of the product of the programm of the	E: SPECIAL tify every no accounting pring that mu T CONCEPT riod, did you tition? T', leave the E PROGRA titute progra ace, please of every no a distant sta agulations, or Bulls." m was broa sign of the adcast stati andian stati noth and day	AL STATEME  Innetwork televiceriod, under sp list be included  RNING SUBS  In cable system  In erest of this pa  AMS  In am on a separand additional  In and that y  In authorization  In author	ision program, broadcast by pecific present and former F in this log, see page (v) of the TITUTE CARRIAGE of carry, on a substitute base age blank. If your answer is a rate line. Use abbreviations I rows to the tables. Vision program ("substitute four cable system substitute four cable system substitute ins. See page (v) of the generated in the substitute program of the community to which the	a distant state CC rules, regne general instant size wherever per program") the distriction of the properation instruction titles, for a station is like station is identically a station in a station is identically a stati	network to must com ossible, if hat, during ogramming icions for full example, if	plete the their normal graph and an arrivation of the and arrunther in the their normal strength and the their normal strength	orization programme progra	tem carried on a ns. For a further A1-2 form.  Tam  X  NO  Iram  g is  ing  station tion. or
	to the nearest five minutes stated as "6:00–6:30 p.m." Column 7: Enter the let to delete under FCC rules was substituted for prograr effect on October 19, 1976	er "R" if the and regulat mming that	e listed prograr ions in effect d	n was substituted for progr during the accounting perio	ramming thand; enter the	· t your sys letter "P" i	tem wa	as <i>requ</i> sted pro	
				•					
						N SUBS			
			E PROGRAM		CARRI	AGE OC	CURR	ED	7. REASON FOR
	S  1. TITLE OF PROGRAM	UBSTITUT  2. LIVE? Yes or No	E PROGRAM 3. STATION'S CALL SIGN			AGE OC		ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
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		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	
		2. LIVE?	3. STATION'S		5. MONTH	AGE OC	CURR	ED	

Accounting Period:					A1-2E. PAGE
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: SJOBERGS CABLEVISION INC			5	YSTEM ID 77
<b>K</b> Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file ar all amounts (gross receipts) paid to your cable system by subscribers for the s (as identified in space E) during the accounting period. For a further explanation 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.	system's se on of how t	econdary transm to compute this	ission service amount, see	<b>1,089.68</b> 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  Use block 3 if the amount of gross receipts in space K is more than \$263,800  See page (vi) of the general instructions located in the paper SA1-2 form for more in the paper SA1-2 form for	but less tha	an \$527,600	263,800	
	BLOCK 1: GROSS RECEIPTS OF \$13'				
	Instructions: As a cable system with gross receipts of \$137,100 or less, the royald accounting period is \$52.00	y fee that y	ou must pay for	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 lin	nes 1 and 2	2		
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LES	SS (but mo	ore than \$137,1	00)	
	Base amount under statutory formula	\$	263,800.00	-	
	2. Enter amount of gross receipts from space K	\$	181,089.68	-	
	3. Subtract line 2 from line 1	\$	82,710.32	<u>-</u>	
	4. Enter the amount of gross receipts from space K		. \$	181,089.68	
	5. Enter the amount from line 3		. \$	82,710.32	
	6. Subtract line 5 from line 4		\$	98,379.36	
	7. Multiply line 6 by .005 (enter figure here)			\$	491.90
	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		\$	491.90
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263	3,800 (but	less than \$527	,600)	
	Enter the amount of gross receipts from space K				
	2. Base amount under statutory formula		263,800.00	-	
	3. Subtract line 2 from line 1		,	-	
	4. Multiply line 3 by .01		_	-	
	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				
	7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4				
	FILING FEE AND TOTAL REMITTANCE DU	IF			
	TIENOT EE AND TO THE REMITTANCE DE	<u>/L</u>			
Filing Fee and otal Remittance	Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)		\$	491.90	
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			\$	511.90
	Important: Your remittance must be in the form of an electronic pay See page i of the general instructions in the paper SA1		_		hts!

Accounting Period:	2017/2	FORM SA1-2E. PAGE 7.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: SJOBERGS CABLEVISION INC	SYSTEM ID# 775
M 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 and nonbroadcast services.	180
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.)	
for Further Information	Name Richard J Sjoberg Telephone	218-681-3044
	Address  315 Main Ave N (Number, street, rural route, apartment, or suite number)  Thief River Falls, MN 56701 (City, town, state, zip)  Email rsjoberg@mncable.net Fax (optional) 218-681-680	1
O Certification	<ul> <li>I, the undersigned, hereby certify that (Check one, but only one, of the boxes.)</li> <li>(Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space</li> <li>(Agent of owner other than corporation or partnership) I am the duly authorized agent of the owner of the cable in line 1 of space B and that the owner is not a corporation or partnership; or</li> <li>(Officer or partner) I am an officer (if a corporation) or a partner (if a partnership) of the legal entity identified as ow in line 1 of space B.</li> <li>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)]</li> </ul>	system as identified oner of the cable system
	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: Richard J Sjoberg  Title: President  (Title of official position held in corporation or partnership)	
	Date: 7/12/17	

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: 2	017/2	FORM SA1-2E. PAGE 8
AL NAME OF OWN	IER OF CABLE SYSTEM:	SYSTEM ID:
DBERGS CAB	LEVISION INC	77:
The Satellite Hollowing sentence "In deter service of scribers  For more inform located in the parameter of the parameter of the service of scribers of the parameter of the par	TATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS  Tome Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the fol-  The copyright Act by adding the foll  The copyright Act by adding the	P Special Statement Concerning Gross Receipts Exclusion
Name Mailing Address	Name Mailing Address	
INTEREST A	SSESSMENT	
•	lete this worksheet for those royalty payments submitted as a result of a late payment or underpayment. ion of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form.	Q
Line 1 Enter th	e amount of late payment or underpayment	Interest Assessment
	x	
Line 2 Multiply	line 1 by the interest rate* and enter the sum here	
Line 2 Manapiy		
	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	
	L, (page 6) block 1, line 2, or block 2 line 8, or block 3 line 6	
	(interest charge)	
	e interest rate chart click on www.copyright.gov/licensing/interest-rate.pdf. For further assistance please e Licensing Division at (202) 707-8150 or licensing@loc.gov.	
** This is the	e decimal equivalent of 1/365, which is the interest assessment for one day late.	
	e filing this worksheet covering a statement of account already submitted to the Copyright Office, please vner, address, first community served, ID number, and accounting period as given in the original filing.	
Owner		
Address		
ID number		
First community		
Accounting peri	DC DC	

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 th 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.