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							
8-27-19	\$ 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	ACCO	OUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))	
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31 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.	34366
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM	
		Innovative Financial Technologies dba AW Broadband	
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)	
		AW Broadband	
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM	
		PO Box 20561 (Number, street, rural route, apartment, or suite number)	
		Amarillo, TX 79114 (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 of salready appear in space B. In line 2, give the mailing address of the system, if different from the address given in	
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 sufficiency of the fling, a determination that would be made by a court of law.

	LEGAL MANE OF CAMPER OF CARPE OVERTER	CVCTEM
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM
	Innovative Financial Technologies dba AW Broadband	343
	Instructions: List each separate community served by the cable system. A "col	
D	"a separate and distinct community or municipal entity (including unincorporal discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that as the "first community." Please use it as the first community on all future filling.	you list will serve as a form of system identification hereafter knows.
Area	Note: Entities and properties such as hotels, apartments, condominiums, or m	obile home parks should be reported in parentheses below the
Served	identified city.	
	CITY OR TOWN	STATE
First	MULESHOE	
Community	EARTH	TX
	SUDAN	TX
Rows as Necessary		

Accounting Period: 2018/2

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

34366

E

Secondary Transmission Service: Subscribers and Rates

SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES

Innovative Financial Technologies dba AW Broadband

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 	95	25.99					
Service to additional set(s)							
• FM radio (if separate rate)							
Motel, hotel	1	25.99					
Commercial							
Converter							
Residential							
Non-residential							
		T I					

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 	13.95	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 	49.95	Burglar protection			
 Additional set(s) 		Other services:			
 FM radio (if separate rate) 		Reconnect	29.95		
Converter		Disconnect			
		Outlet relocation	29.95		
		Move to new address	29.95		

Accounting Period: 2018/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 34366

Innovative Financial Technologies dba AW Broadband

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 **KAMC** 28 Ν LUBBOCK, TX **KCBD** 11 Ν LUBBOCK, TX **KENW** 3 Ε PORTALES, NM **KJTV** 34 ı LUBBOCK, TX **KLBK** 13 Ν LUBBOCK, TX **KPTF** 18 I **FARWELL, TX KLCW** 43 ı LUBBOCK, TX **KMYL** 22 LUBBOCK, TX I

Add Rows as Necessary

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

Innovative Financial Technologies dba AW Broadband

34366

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: 2018/2						FOR	M SA1-2E. PAGE 5.			
			Broadband				SYSTEM ID# 34366			
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 or substitute basis during the accounting period, under specific present and former FCC rules, regulations, or authorizations. For a furthe 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 During the accounting period, did your cable system carry, on a substitute basis, any nonnetwork television program 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 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 was substituted for programming that your system was permitted to delete under FCC rules and regulations in										
SI 1. TITLE OF PROGRAM	2. LIVE?	3. STATION'S		5. MONTH	RIAGE OCC	TIMES	7. REASON FOR DELETION			
	Innovative Financial Telegraphics In General: In space I, identification of the programmi of the period of the program of the prog	Innovative Financial Technological Innovative Financial Technological Innovative Financial Technological In Space I, identify every nor substitute basis during the accounting peexplanation of the programming that mustable 1. SPECIAL STATEMENT CONCER. During the accounting period, did your broadcast by a distant station? Note: If your answer is "No", leave the log in block 2. 2. LOG OF SUBSTITUTE PROGRA In General: List each substitute progracelear. If you need more space, please a Column 1: Give the title of every nor period, was broadcast by a distant station under certain FCC rules, regulations, or Do not use general categories like "move "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcoumn 3: Give the call sign of the scolumn 4: Give the broadcast station the case of Mexican or Canadian station Column 5: Give the month and day first. Example: for May 7 give "5/7." Column 6: State the times when the to the nearest five minutes. Example: a stated as "6:00–6:30 p.m." Column 7: Enter the letter "R" if the lot delete under FCC rules and regulation was substituted for programming that you effect on October 19, 1976.	Innovative Financial Technologies dba AW SUBSTITUTE CARRIAGE: SPECIAL STATEME In General: In space I, identify every nonnetwork televis substitute basis during the accounting period, under spe explanation of the programming that must be included in 1. SPECIAL STATEMENT CONCERNING SUBST • During the accounting period, did your cable system broadcast by a distant station? Note: If your answer is "No", leave the rest of this pag log in block 2. 2. LOG OF SUBSTITUTE PROGRAMS In General: List each substitute program on a separa clear. If you need more space, please add additional in Column 1: Give the title of every nonnetwork televe period, was broadcast by a distant station and that you under certain FCC rules, regulations, or authorizations. Do not use general categories like "movies" or "baske "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcast live, ente Column 3: Give the call sign of the station broadca Column 4: Give the broadcast station's location (the the case of Mexican or Canadian stations, if any, the of Column 5: Give the month and day when your sys first. Example: for May 7 give "5/7." Column 6: State the times when the substitute pro to the nearest five minutes. 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If you need more space, please add additional rows to the tables. Column 1: Give the title of every nonnetwork television program ("substitut period, was broadcast by a distant station and that your cable system substitu under certain FCC rules, regulations, or authorizations. See page (v) of the ge Do not use general categories like "movies" or "basketball." List specific progra" "NBA Basketball: 76ers vs. Bulls." Column 2: If the program was broadcast live, enter "Yes." Otherwise enter Column 3: Give the call sign of the station broadcasting the substitute prog Column 4: Give the broadcast station's location (the community to which the case of Mexican or Canadian stations, if any, the community with which the Column 5: Give the month and day when your system carried the substitute first. Example: for May 7 give "5/7." Column 6: State the times when the substitute program was carried by you to the nearest five minutes. 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Accounting Period:	2018/2	FORM SA	1-2E. PAGE (
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Innovative Financial Technologies dba AW Broadband	s	YSTEM ID 3436
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	4,238.12
Copyright Royalty Fee	COPYRIGHT ROYALTY FEE Instructions: To compute the royalty fee you owe: Complete block 1, block 2, or block 3. Use block 1 if the amount of gross receipts in space K is \$137,100 or less Use block 2 if the amount of gross receipts in space K is more than \$137,100 but less than or equal to Use block 3 if the amount of gross receipts in space K is more than \$263,800 but less than \$527,600 See page (vi) of the general instructions located in the paper SA1-2 form for more information.		
	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 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	7,100)	
	1. Base amount under statutory formula	<u>ı</u>	
	Enter amount of gross receipts from space K	_	
	3. Subtract line 2 from line 1	_	
	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)		
	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	=	
	4. Multiply line 3 by .01	_	
	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	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 informa		hts!

Accounting Period:	2018/2																FOI	RM SA1-2	E. PAGE	7
Name	LEGAL NAME OF OWNER	R OF CABLE SYSTEM: I Technologies dba A	AW Broa	adba	oand													SYS	3436	
M Channels	to its subscribers, and 1. Enter the total numb system carried televis 2. Enter the total numb on which the cable sy	st give (1) the number of (2) the cable system's to per of channels on which sion broadcast stations over of activated channels system carried television in the control of	otal numb the cable s broadcas	nber of	of acti	vated	channe	ls durir	ng the a	accou	ınting	period	i.	ions			8 48			
N Individual to Be Contacted		ONTACTED IF FURTH		ORMA	MATIO	N IS N	IEEDEC	(Ident	tify an ir	ndivid	dual to	whor	n							
for Further Information	Name Mat	tthew Carpenter											Telep	hone :	803-94	4-945	5			
	(Num	Box 20561 ber, street, rural route, apartn arillo, TX 79114 town, state, zip)	ment, or suit	suite nur	number))														
	Email	mcarpenter@av	wbroadba	band.	d.net					F	ax (or	otiona	l)							
O	(Owner othe	eby certify that (Check on r than corporation or partner other than corporatof space B and that the ownerther) I am an officer (if of space B. atement of account and h correct to the best of my I (1986)] Typed or printed Title:	artnership tion or pa wner is no f a corpora hereby dec knowledge	nly one partne not a co pration) /seclare /seclare ignatur M.	nership a corpor on) or a arre unde information of the corpor on the cor	b) I am ration of a partner penation, a atthever signating an '	the duly or partner (if a part	author author author author author artners art	rized agor hip) of the last state are made	as ide as ide he le ments de in g	of the contified of the contified of the contified of the contient of the cont	d in line where ct contaith.	e 1 of sp.	ace B; able sys	tem as id					
		Date:									8.	/26/19)							

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

accounting Period: 2018/2	FORM SA1-2E. PAGE 8.
EGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
nnovative Financial Technologies dba AW Broadband	34366
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 Mailing Address	
You must complete this worksheet for those royalty payments submitted as a result of a late payment or underpayment. For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form. Line 1 Enter the amount of late payment or underpayment	Q Interest Assessment
Line 2 Multiply line 1 by the interest rate* and enter the sum here	
Line 3 Multiply line 2 by the number of days late and enter the sum here	
Line 4 Multiply line 3 by 0.00274** and enter here in space L, (page 6) block 1, line 2, or block 2 line 8, or block 3 line 6	
* To view the interest rate chart click on www.copyright.gov/licensing/interest-rate.pdf. For further assistance please contact the Licensing Division at (202) 707-8150 or licensing@loc.gov.	
** This is the decimal equivalent of 1/365, which is the interest assessment for one day late.	
NOTE: If you are filing this worksheet covering a statement of account already submitted to the Copyright Office, please list below the owner, address, first community served, ID number, and accounting period as given in the original filing.	
Owner Address	
ID number First community served Accounting period	

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.