THIS FORM IS EFFECTIVE FOR ACCOUNTING PERIODS BEGINNING JANUARY 1, 2011 If you are filing for a prior accounting period, contact the Licensing Division for the correct form.

SA1-2 Short Form

				Return to:			
STATEM	ENT OF ACCOUNT	FOR COPYRIG	HT OFFICE USE ONLY	Library of Congress Copyright Office			
	ary Transmissions by	DATE RECEIVED	AMOUNT	Licensing Division			
Cable Syste	ems (Short Form)		ć	101 Independence Ave. SE Washington, DC 20557-6400			
General instru	uctions are at the		Ş	(202) 707-8150			
end of this for	m [pages (i)-(vii)].	02/27/2019	ALLOCATION NUMBER	For courier deliveries.			
				see page ii of the general instructions			
Α							
	ACCOUNTING PERIOD COVERE						
Accounting Period	July 1-December 31, 20	18					
В	Instructions: Your file has been establishe incorrect information and print or type the c	•	 If there are any changes, draw a line the second secon second second sec	hrough the			
Owner	Give the full legal name of the owner o	of the cable system. If the owner is	a subsidiary of another corporation, give t	the full corpo-			
	rate title of the subsidiary, not that of the parent corporation. List any other name or names under which the owner conducts the business of the cable system.						
	If there were different owners during the a single statement of account and royalty for	• • • •	er on the last day of the accounting period ounting period.	d should submit			
	Check here if this is the system's firs	st filing. If not, enter the system's ID	number assigned by the Licensing Divisi	on. 005814			

Accounting Period		July 1-December 31, 20	18			
B Owner	inco rate	prect information and print or type the co Give the full legal name of the owner o e title of the subsidiary, not that of the pa List any other name or names under w If there were different owners during th ingle statement of account and royalty for	prrect information beside it. f the cable system. If the owner is a sur- rent corporation. hich the owner conducts the business is accounting period, only the owner or the payment covering the entire accourt	n the last day of the accounting period should submit	0058	314
	LE	EGAL NAME OF OWNER/MAILING AD Vyve Broadband A, LLC	DRESS OF CABLE SYSTEM			
				*0058	8142018	2
				00	5814 2018	/2
		4 International Dr Suite 330 Rye Brook, NY 10573				
С				ntify the business and operation of the system ur he system, if different from the address given in s		
System	1	IDENTIFICATION OF CABLE SYSTEM:				
	2	MAILING ADDRESS OF CABLE SYSTEM (Number, street, rural route, apartment, or suite n (City, town, state, zip code)				
D Area Served	Instructions: List each separate community served by the cable system. A "community" is the same as a "community unit" as defined in FCC rules: "a separate and distinct community or municipal entitiy (including unincorporated communites within unincorporated areas and including single, discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that 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. Note: Entities and properties such as hotels, apartments, condiminiums, or mobile home parks should be reported in paratheses below the identified city.					
		CITY OR TOWN	STATE	CITY OR TOWN	STATE	_
First Community	G/	ARNETT	KS			
form in order to pro	cess	your statement of account. PII is any persona	al information that can be used to identify or	he personally identifying information (PII) requested on this trace an individual, such as name, address and telephone ch includes appearing in the Offce's public indexes and in		

search reports prepared for the public. The effects 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.

Form SA1-2c Rev 04/2011

				FORM SA3. PAGE 1b.
	LEGAL NAME OF OWNER OF CABLE SY	STEM:		SYSTEM ID#
Name	Vivia Broadband A. LLC			005814
	Vyve Broadband A, LLC CITY OR TOWN	STATE	CITY OR TOWN	STATE
	CITY OR TOWN	STATE	CITY OR TOWN	STATE
D				
(continued)				
Area				
Served				
		•••••••••••••••••••••••••••••••••••••••		
		•••••••••••••••••••••••••••••••••••••••		
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	••••••			
	••••••			
		•		

Name	LEGAL NAME OF OWNER OF CA	ABLE SYSTEM:									
	Vyve Broadband A, LLC	;									00581
Е	SECONDARY TRANSMISSION			-	-						
L	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										
Secondary	about other services (including pay cable) in space F, not here. All the facts you state must be those existing on the										
ransmission	last day of the accounting period	· · ·							5		
Service: Sub-	Number of Subscribers: Both blocks in space L 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										
scribers and Rates	, , , ,			0 / 1							
Rates	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.				ny standar	d rate variation	s wi	thin a pa	articular ra	ite	
	category, but do not include disc BIOCK 1: In the left-hand block	ounts allowed t	for adva	ance payment.	ios ot soo	ondony transmis			that cabl	•	
	systems most commonly provide			-							
	that applies to your system. Note									i y	
	categories, that person or entity	should be cour	nted as	a subscriber in	each appl	icable category.	Exa	ample: a	a residenti	al	
	subscriber who pays extra for ca					in the count un	der	"Service	e to the		
	first set" and would be counted o Block 2: If your cable system i	nce again und	er "Serv	vice to additiona	al set(s)."	service that are	ditt	oront tra	m those		
										۲	
	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.		-			-					
	BLC	DCK 1					E	BLOCK		<u> </u>	
	CATEGORY OF SERVICE	NO. OF SUBSCRIB		RATE	CAT	EGORY OF SE	RVI	CE	NO. SUBSCF		RATE
	Residential:	SOBSCIUD	LING		UAT				000000	IDEIIO	NATE:
	Service to first set		112	25.00							
	Service to additional set(s)										
	• FM radio (if separate rate)										
	Motel, hotel										
	Commercial		24	25.00							
	Converter										
	Residential										
	Non-residential										
	SERVICES OTHER THAN SEC	ONDARY TRA	NSMIS	SIONS: RATE	S						
F	In General: Space F calls for rat									ere	
F	not covered in space E, that is, the										
Services	service for a single fee. There are furnished at cost or (2) services (•			0			• • •			
Other Than	amount of the charge and the un									is,	
Secondary	enter only the letters "PP" in the			2		C			•		
ansmissions:	Block 1: Give the standard rate charged by the cable system for each of the applicable services listed.										
Rates	Block 2: List any services that your cable system turnished 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) descrip										
				Т			CK2				
		BL O	CK 1						BIO		
	CATEGORY OF SERVICE	BLO RATE		SORY OF SER	VICE	RATE	C	ATEGO	BLO BY OF S	FRVICE	RATE
	CATEGORY OF SERVICE Continuing Services:	BLO RATE	CATEC	GORY OF SER ation: Non-res		RATE	С	ATEGO	BLO RY OF S	ERVICE	RATE
			CATEC			RATE	С	ATEGO	-	ERVICE	RATE
	Continuing Services:	RATE	CATEC Install	ation: Non-res		RATE	C	ATEGO	-	ERVICE	RATE
	Continuing Services: • Pay cable	RATE	CATEC Install • Mo • Co	ation: Non-res tel, hotel		RATE	C	ATEGO	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'l channel	RATE	CATEC Install • Mo • Co • Pa	ation: Non-res tel, hotel mmercial	idential	RATE	C	ATEGO	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection	RATE	CATEC Install • Mo • Co • Pay • Pay	ation: Non-res tel, hotel mmercial y cable	idential	RATE	C	ATEGO	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'I channel • Fire protection •Burglar protection	RATE	CATEC Install • Mo • Co • Pay • Pay	ation: Non-res tel, hotel mmercial y cable y cable-add'l ch	idential	RATE	C	ATEGO	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection •Burglar protection Installation: Residential	RATE 19.95	CATEC Install • Mo • Co • Pay • Pay • Fire • But	ation: Non-res tel, hotel mmercial y cable y cable-add'l ch e protection	idential	RATE		ATEGO	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'I channel • Fire protection • Burglar protection Installation: Residential • First set	RATE 19.95	CATEC Install • Mo • Co • Pa • Pa • Fire • Bui Other	ation: Non-res tel, hotel mmercial y cable y cable-add'l ch e protection rglar protection	idential	RATE		ATEGC	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection • Burglar protection Installation: Residential • First set • Additional set(s)	RATE 19.95	CATEC Install • Mo • Co • Pa • Far • Bur • Bur • Bur • Re	ation: Non-res tel, hotel mmercial y cable y cable-add'l ch e protection rglar protection services:	idential			ATEGC	-	ERVICE	RATE
	Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection •Burglar protection Installation: Residential • First set • Additional set(s) • FM radio (if separate rate)	RATE 19.95	CATEC Install • Mo • Co • Pa • Pa • Fire • Bun Other • Re • Dis	ation: Non-res tel, hotel mmercial y cable y cable-add'l ch e protection rglar protection services: connect	idential			ATEGC	-	ERVICE	RATE

FORM SA1-2. PAGE 3.

Name	LEGAL NAME OF OWNER		1:	SI	STEM ID#				
	Vyve Broadband A				005814				
	PRIMARY TRANSMITTERS: TELEVISION In General: In space G, identify every television station (including translator stations and low power television stations)								
G Primary Transmitters: Television	 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 specifc 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. Column 2: Give the number of the channel on which the station. For example, report multicast stream associated with a station according to its over-thje-air designation. For example, report multicast stream "WETA-2" as the same on the form. 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 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. Column 4: Give the location of each station. For U.S. stations, list the community to which the station is identifed. 								
	1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	6. LOCATION OF STATION					
	KPXE-ION	50	I	KANSAS CITY MO					
	WDAF-FOX	4	I	KANSAS CITY MO					
	KCTV-CBS	5	N	KANSAS CITY MO					
	KCPT-PBS	19	Е	Kansas City, MO					
	KCWE-CW	29	I	KANSAS CITY MO					
	KMBC-ABC	9	N	KANSAS CITY MO					
	KSMO-MNT	62	I	KANSAS CITY MO					
	KCTV-Comet	5.2	I-M	Kansas City, MO					
	KSHB-NBC	41	N	KANSAS CITY MO					
	KMCI-IND	38	I	KANSAS CITY MO					
	KPXE-QUBO	50.2	I-M	KANSAS CITY MO					
	KMBC-MeTV	9.2	N-M	Kansas City, MO					
	KCWE-Justice Netwo	29.2	I-M	Kansas City, MO					
]				
]				

ACCOUNTING PERIOD: 2018/2

FORM SA1-2. F LEGAL NAME OI		CABLE SY	YSTEM:				SYSTEM ID#	IG PERIOD: 2018/
Vyve Broadl							005814	
		D 4 5 1 5						
In General: List	RIMARY TRANSMITTERS: RADIO General: List every radio station carried on a separate and discrete basis and list those FM stations carried on an I-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.						Primary Transmitters: Radio		
For detailed info Column 1: lo	ormation abou dentify the call	t the the sign of e	Copyright Office regulations of each station carried. n is AM or FM.					
Column 3: If signal, indicate	the radio stati	ion's sigr g a check	nal was electronically process mark in the "S/D" column.					
			on (the community to which th the community with which the			C or, in tl	ne case of	
CALL SIGN	AM or FM	S/D	LOCATION OF STATION	CALL SIGN	AM or FM	S/D	LOCATION OF STATION	
	L							

	1						FORM SA1-			
Name	LEGAL NAME OF OWNER OF (Vyve Broadband A, LL		FEM:					TEM ID#		
	Vyve Broaubanu A, EL	6						005814		
Substitute Carriage: Special Statement and Program Log	SUBSTITUTE CARRIAGE In General: In space I, identif substitute basis during the ac explanation of the programmi 1. SPECIAL STATEMENT • During the accounting peri- broadcast by a distant stat Note: If your answer is "No" log in block 2. 2. LOG OF SUBSTITUTE In General: List each substit clear. If you need more space Column 1: Give the title of period, was broadcast by a of under certain FCC rules, recompared	E: SPECIA iy every nor counting pe ng that mus CONCER od, did you ion? , leave the FROGRA tute progra ze, please a of every nou distant stati gulations, o	Innetwork televis riod, under spe it be included in NING SUBST r cable system rest of this pag MS m on a separa attach additiona nnetwork televio on and that yo r authorizations	tion program broadcast by a cific present and former FCC this log, see page (v) of the TIUTE CARRIAGE carry, on a substitute basis e blank. If your answer is " te line. Use abbreviations v al pages. sion program (substitute p ur cable system substituted s. See page (v) of the gene	a distant static C rules, regula general instr s, any nonne Yes," you mu vherever pos rogram) that, d for the prog aral instruction	ations, or authoriza uctions. twork television p ust complete the p sible, if their mean during the accou ramming of anoth ns for further infor	system carried ations. For a fu rogram Yes XN program ning is nting ter station mation.	d on a urther		
	"NBA Basketball: 76ers vs. I Column 2: If the program Column 3: Give the call s Column 4: Give the broa the case of Mexican or Cana Column 5: Give the mon first. Example: for May 7 giv Column 6: State the time to the nearest five minutes. I stated as "6:00–6:30 p.m." Column 7: Enter the letter to delete under FCC rules a	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 pro gram was substituted for programming that your system was permitted to delete under FCC rules and regulations in								
	S	UBSTITUT	E PROGRAM	I	WHEN SUBSTITUTE CARRIAGE OCCURRED			7. REASON		
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH AND DAY	6. TIMES FROM —	FOR TO	DELETION		
						_				
						_				
						<u></u>				
						_				
						_				
						_				

LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#	Name
Vyve Broadband A, LLC	005814	
GROSS RECEIPTS Instructions: The figure you give in this space determines the form you fle and the amount you pay. If all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary trans (as identified in space E) during the accounting period. For a further explanation of how to compute this page (vii) of the general instructions.	smission service	K Gross Receipts
Gross receipts from subscribers for secondary transmission service(s) during the accounting period.	\$ 23,136.75	
IMPORTANT: You must complete a statement in space P concerning gross receipts.	(Amount of gross receipts)	
 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 for more information. 	\$263,800	L 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	r this six-mont	
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,	100)	
1. Base amount under statutory formula \$ 263,800.00		
2. Enter amount of gross receipts from space K		
3. Subtract line 2 from line 1		
4. Enter the amount of gross receipts from space K		
5. Enter the amount from line 3		
6. Subtract line 5 from line 4		
7. Multiply line 6 by .005 (enter figure here)		
8. Interest charge. Enter the amount from line 4, space Q, page 8	0.00	
9. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 7 and 8		
BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$527	,600)	
1. Enter the amount of gross receipts from space K		
2. Base amount under statutory formula		
3. Subtract line 2 from line 1		
4. Multiply line 3 by .01		
5. Royalty due on the first \$263,800 of gross recepits (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		
IMPORTANT : Your remittance must be in the form of an <i>electronic payment</i> payable to <i>Register of Copyrights</i> . See general instructions for more information.	page I of the	

FORM SA1-2. PAGE 6.

		FORM SA1-2. PAGE 7				
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Vyve Broadband A, LLC	SYSTEM ID# 005814				
M	CHANNELS Instructions: You must give (1) the number of channels on which the cable system carried television broadcast s to its subscribers and (2) the cable system's total number of activated channels, during the accounting period.	tations				
Channels	1. Enter the total number of channels on which the cable system carried television broadcast stations	13				
	2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services	118				
N Individual to	INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED : (Identify an individual to whom we can write or call about this statement of account.)					
Be Contacted for Further Information	Name Marie Censoplano Telephone 914-235-8313 Address 4 International Dr Suite 330					
	(Number, street, rural route, apartment, or suite number) Rye Brook, NY 10573 (City, town, state, zip)					
	Email (optional) marie.censoplano@vyvebb.com Fax (optional)914-234-8363					
O Certifcation	 CERTIFICATION (This statement of account must be certifed and signed in accordance with Copyright Offce regula as explained in the general instructions.) 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 identifed in line 1 of space 					
	(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	e system as identified				
	(Officer or partner) I am an officer (if a corporation) or a partner (if a partnership) of the legal entity identifed as or in line 1 of space B.	wner of the cable system				
	 I have examined the statement of account and hereby declare under penalty of law that all statements of fact contain 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)] 	ed herein				
	Handwritten signature: Isl Daniel J. White					
	Typed or printed name: Daniel J White					
	Title: SVP Financial Planning (Title of official position held in corporation or partnership)					
	Date:					

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 effects 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 fing, a determination that would be made by a court of law.

ACCOUNTING PERIOD: 2018/2

FORM	SA1-2.	PAGE	8.
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LEGAL NAME OF OWNER OF CABLE SYSTEM: SYSTEM ID#	Name
Vyve Broadband A, LLC 005814	Name
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 fol- lowing 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 sub- scribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119."	P Special Statement Concerning
For more information on when to exclude these amounts, see the note on page (vii) of the general instructions.	Gross 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. \$	Exclusion
Name Name	
Mailing Address Mailing Address	
INTEREST ASSESSMENTS	
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.	Q
Line 1 Enter the amount of late payment or underpayment	Interest
x	Assessment
Line 2 Multiply line 1 by the interest rate* and enter the sum here	
x days	
Line 3 Multiply line 2 by the number of days late and enter the sum here	
Line 4 Multiply line 3 by 0.00274** enter here and on line 3, block 4,	
space L, (page 7)	
(interest charge)	
* 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 fling this worksheet covering a statement of account already submitted to the Copyright Offce, 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 Offce 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 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 effects 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.