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						
08/29/2019	\$					
00/27/2017	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	OUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))
		2019/1 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31
Accounting		20191 Barcode Data Filing Period (optional - see instructions)
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
		Stowe Cable Systems LLC
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM
		PO Box 1522 (Number, street, rural route, apartment, or suite number)
		Stowe, VT 05672-1522 (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 s 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:
		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 NAME OF OWNER OF CABLE SYSTEM:	FORM SA1-2E. PAGI SYSTEM I						
Name								
	Stowe Cable Systems LLC 663							
D	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 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 m	obile home parks should be reported in parentheses below the						
Served	identified city.							
	CITY OR TOWN	STATE						
First	Stowe	VT						
Community	Cambridge	VT						
Rows as Necessary								

Accounting Period: 2019/1

FORM SA1-2E. PAGE 2.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

Stowe Cable Systems LLC

SYSTEM ID# 66396

# Ε

#### 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.

BL	OCK 1	BLOCK 2			
CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE	CATEGORY OF SERVICE	NO. OF SUBSCRIBERS	RATE
Residential:					
Service to first set	1,178	\$53	Broadcast Fee	961	\$4.95
<ul> <li>Service to additional set(s)</li> </ul>	178	\$7.50			
<ul> <li>FM radio (if separate rate)</li> </ul>					
Motel, hotel					
Commercial	58	\$37.91			
Converter					
Residential					
Non-residential					
	<b>*************************************</b>	<b>†</b>		1	

# 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	RAT
Continuing Services:		Installation: Non-residential			
<ul> <li>Pay cable</li> </ul>	\$52.50	Motel, hotel		<b>Movie Package Option</b>	\$19.
<ul> <li>Pay cable—add'l channel</li> </ul>		Commercial		Movie Package Option	\$18.
<ul> <li>Fire protection</li> </ul>		• Pay cable		HD Package	\$22.
<ul> <li>Burglar protection</li> </ul>		Pay cable-add'l channel		HD/DVR Package	\$30.
Installation: Residential		Fire protection		Digital Package	\$12.
First set		Burglar protection			
<ul> <li>Additional set(s)</li> </ul>		Other services:			
<ul> <li>FM radio (if separate rate)</li> </ul>		Reconnect			
Converter		Disconnect			
		Outlet relocation			
		Move to new address			

Accounting Period: 2019/1 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

\*\*SYSTEM ID#

#### Stowe Cable Systems LLC

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 WPT2

1. CALL SIGN	2. B'CAST CHANNEL NUMBER	3. TYPE OF STATION	4. LOCATION OF STATION
WCAX	22	N	Burlington, Vermont
WVNY	13	N	Burlington, Vermont
WPTZ	14	N	Burlington, Vermont
WETK	32	E	Burlington, Vermont
WFFF	16	N	Burlington, Vermont
СВМТ	21	l	Montreal, Quebec
CFCF	12	I	Montreal, Quebec
WPTZ5.2	14	N-M	Burlington, Vermont
WPTZ5.3	14	N-M	Burlington, Vermont
WETK33.3	32	E-M	Burlington, Vermont
WETK33.4	32	E-M	Burlington, Vermont
WETK33.2	32	E-M	Burlington, Vermont
WCAX3.2	22	N-M	Burlington, Vermont

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

#### Stowe Cable Systems LLC

66396

#### 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
	<del> </del>	<del> </del>					
	<b>_</b>	<b></b>					
		<del> </del>					
	<del> </del>	<del> </del>					
	<del> </del>	<del> </del>					
	<del> </del>	<del> </del>					
	<b>†</b>						
	<del> </del>	<del> </del>					<del> </del>
	<del> </del>	<del> </del>					
	<b></b>	<del> </del>				 	
	<del> </del>	<del> </del>					
	<del> </del>	<del> </del>					<del> </del>
	<del> </del>	<del> </del>					
	<b></b>	<b></b>					<b> </b>
	<del> </del>	<del> </del>					
	<del> </del>	<del> </del>					<del> </del>
	<del> </del>	<del> </del>					
	<del> </del>	<del> </del>					
	<b>_</b>						
	<b>_</b>	<b></b>					
	<u></u>						
	<b>†</b>						
	<del> </del>						
	<del> </del>						
	<b></b>						
	<b>_</b>						
	1	1	i I	1	1	Ī	1

Accounting Perio	d: 2019/1						FOR	M SA1-2E. PAGE 5.		
	LEGAL NAME OF OWNER OF	CABLE SYS	ТЕМ:					SYSTEM ID#		
Name	Stowe Cable Systems	LLC						66396		
	·									
] Subatituta	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 o 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.									
Substitute Carriage:	1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE									
Special						ation and a table of the		_		
Statement and	During the accounting peri	-	r cable system	carry, on a substitute ba	isis, any nonne	etwork televis				
Program Log	broadcast by a distant stat	ion?				L	YES	X NO		
	Note: If your answer is "No"	, leave the	rest of this pag	e blank. If your answer is	s "Yes," you m	ust complete	the progra	m		
	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									
						EN SUBSTI				
	S	SUBSTITUTE PROGR				RIAGE OCC		7. REASON FOR DELETION		
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH N AND DAY	FROM	TIMES — TO	DELETION		
		TES OF INC	CALL SIGN	4. STATION S LOCATION	AND DAT	FROIVI	_ 10			
							<u> </u>			
								"		
							_			
							_			
							_			
								"		
							— 			
							_			
							_			

Accounting Period:	2019/1			FORM	SA1-2E. PAGE 6.		
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Stowe Cable Systems LLC			,	66396		
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file at all amounts (gross receipts) paid to your cable system by subscribers for the sea (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 to	condary transm o compute this a	ission service amount, see			
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 \$263,800  • 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 \$13	7,100 OR I	LESS				
	Instructions: As a cable system with gross receipts of \$137,100 or less, the royalty accounting period is \$52.00	fee that you	u must pay for th	is six-montl			
	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 line	es 1 and 2 .		. <u> </u>			
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LE	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						
	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 \$26:	3,800 (but	less than \$527,	(600)			
	Enter the amount of gross receipts from space K	\$	371,070.00				
	2. Base amount under statutory formula	\$	263,800.00				
	3. Subtract line 2 from line 1	\$	107,270.00				
	4. Multiply line 3 by .01		\$	1,072.70			
	5. Royalty due on the first \$263,800 of gross receipts (under statutory formula)		\$	1,319.00			
	6. Interest charge. Enter the amount from line 4, space Q, page 8			0.00			
	7. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4,	5, and 6		\$	2,391.70		
	FILING FEE AND TOTAL REMITTANCE DU	JE					
Filing Fee and Total Remittance	1. Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)		\$	2,391.70			
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			\$	2,411.70		
	Important: Your remittance must be in the form of an electronic payer See page i of the general instructions in the paper SA1		-		ıhts!		

Accounting Period:	2019/1					FORM SA1-2E. PAGE 7			
Name	LEGAL NAME OF O Stowe Cable Sy	WNER OF CABLE SYSTEM: ystems LLC				SYSTEM ID# 66396			
M Channels	CHANNELS Instructions: You must give (1) the number of channels on which the cable system carried television broadcast stations to its subscribers, and (2) the cable system's total number of activated channels during the accounting period.  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.  136								
N Individual to Be Contacted		BE CONTACTED IF FURTHI bout this statement of account		S NEEDED (Identify an inc	dividual to whom				
for Further Information	Name	Lyndsey Grunewald			Telephone :	202-887-4413			
	Address	Akin Gump Strauss H (Number, street, rural route, apartin Washington, DC 2003 (City, town, state, zip)	nent, or suite number)	P; 1333 New Hamps	shire Ave., N.W.				
	Email	lgrunewald@aki	ngump.com		Fax (optional)				
	CERTIFICATION (	This statement of account mu	st be certified and sig	ned in accordance with C	copyright Office regulations)				
O Certification	In the undersigned, hereby certify that (Check one, but only one, of the boxes.)  (Owner other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or  (Agent of owner other than corporation or partnership) I am the duly authorized agent of the owner of the cable system as identified in line 1 of space B and that the owner is not a corporation or partnership; or  X (Officer or partner) I am an officer (if a corporation) or a partner (if a partnership) of the legal entity identified as owner of the cable system in line 1 of space B.  I have examined the statement of account and hereby declare under penalty of law that all statements of fact contained herein are true, complete, and correct to the best of my knowledge, information, and belief, and are made in good faith.  [18 U.S.C., Section 1001(1986)]								
			Enter an electronic sig	rick R. Rothammer nature on the line above to on "/s/ signature" (e.g., /s/ J					
		Typed or printed  Title:  (Title of of	name: Frederic  President  ficial position held in corpo	oration or partnership)					
		Date:			8/28/2019				

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 t 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 lav

counting Period: 2019/1	FORM SA1-2E. PAGE 8.
GAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
towe Cable Systems LLC	66396
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?	
NO  YES. Enter the total here and list the satellite carrier(s) below	
Name Mailing Address Name Mailing Address	
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	Interest Assessment
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.