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					
03/02/21	\$ ALLOCATION NUMBER					

Return completed workbook by email to:

coplicsoa@copyright.gov

For additional information, contact the U.S. Copyright Office Licensing Division at: Tel: (202) 707-8150

Α	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))									
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31								
Accounting		20202 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.	004066							
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM								
		CEQUEL COMMUNICATIONS LLC								
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)								
		SUDDENLINK COMMUNICATIONS								
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM								
		3015 S SE LOOP 323								
		(Number, street, rural route, apartment, or suite number) TYLER, TX 75701								
		(City, town, state, zip)								
С		RUCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system un s already appear in space B. In line 2, give the mailing address of the system, if different from the address given in sp								
System	1 IDENTIFICATION OF CABLE SYSTEM:									
	<u> </u>	MALVERN, AR								
		MAILING ADDRESS OF CABLE SYSTEM:								
	2	(Number, street, rural route, apartment, or suite number)								
		(City, town, state, zip code)								
		[Oity, town, state, 2lp Gute)								

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.

		FORM SA1-2E. PAGE 1b.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
Name	CEQUEL COMMUNICATIONS LLC	004066
	Instructions: List each separate community served by the cable system. A "con	nmunity" is the same as a "community unit" as defined in FCC rules: "a
D	separate and distinct community or municipal entity (including unincorporated unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you list community." Please use it as the first community on all future filings.	
	Note: Entities and properties such as hotels, apartments, condominiums, or mo	obile home parks should be reported in parentheses below the identified
Area	city.	·
Served		
	CITY OR TOWN	STATE
First	MALVERN	AR
Community	PERLA	AR
	ROCKPORT	AR
Add Rows as Necessary		
rida nons as necessary		

Accounting Period: 2020/2
FORM SA1-2E. PAGE 2

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:
CEQUEL COMMUNICATIONS LLC

SYSTEM ID# 004066

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.

BLO	OCK 1		BLOCK 2				
	NO. OF			NO. OF			
CATEGORY OF SERVICE	SUBSCRIBERS	RATE	CATEGORY OF SERVICE	SUBSCRIBERS	RATE		
Residential:							
Service to first set	1,698	34.99					
Service to additional set(s)							
• FM radio (if separate rate)							
Motel, hotel							
Commercial	95	45.95					
Converter							
Residential							
Non-residential							
		1	1	1	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	•	CATEGORY OF SERVICE	RATE			
Continuing Services:		Installation: Non-residential				
Pay cable	17.00	Motel, hotel				
Pay cable—add'l channel	19.00	Commercial				
Fire protection		• Pay cable				
•Burglar protection		Pay cable-add'l channel				
Installation: Residential		Fire protection				
• First set	99.00	Burglar protection				
Additional set(s)		Other services:				
• FM radio (if separate rate)		Reconnect	40.00			
Converter		Disconnect				
		Outlet relocation	25.00			
		Move to new address	99.00			

Accounting Period: 2020/2 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

CEQUEL COMMUNICATIONS LLC

SYSTEM ID# 004066

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
KARK-1	4	N	LITTLE ROCK, AR
KARK-2	4.2	I-M	LITTLE ROCK, AR
KARK-3	4.3	I-M	LITTLE ROCK, AR
KARK-HD1	4	N-M	LITTLE ROCK, AR
KARZ-1	42	1	LITTLE ROCK, AR
KARZ-2	42.2	I-M	LITTLE ROCK, AR
KARZ-HD1	42	I-M	LITTLE ROCK, AR
KASN-1	38	I	PINE BLUFF, AR
KASN-HD1	38	I-M	PINE BLUFF, AR
KATV-1	7	N	LITTLE ROCK, AR
KATV-2	7.2	I-M	LITTLE ROCK, AR
KATV-3	7.3	I-M	LITTLE ROCK, AR
KATV-4	7.4	I-M	LITTLE ROCK, AR
KATV-HD1	7	N-M	LITTLE ROCK, AR
KETG-1	9	E	ARKADELPHIA, AR
KETG-2	9.2	E-M	ARKADELPHIA, AR
KETG-3	9.3	E-M	ARKADELPHIA, AR
KETG-4	9.4	E-M	ARKADELPHIA, AR
KETG-HD1	9	E-M	ARKADELPHIA, AR
KKAP-1	36	I	LITTLE ROCK, AR
KLRT-1	16	I	LITTLE ROCK, AR
KLRT-HD1	16	I-M	LITTLE ROCK, AR
KTHV-1	11	N	LITTLE ROCK, AR
KTHV-3	11.3	I-M	LITTLE ROCK, AR

SYSTEM ID# LEGAL NAME OF OWNER OF CABLE SYSTEM: Name 004066 **CEQUEL COMMUNICATIONS LLC** PRIMARY TRANSMITTERS: TELEVISION In General: In space G, identify every television station (including translator stations and low power television stations) G 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 **Primary** Transmitters: 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 Television 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 KTHV-4 11.4 I-M LITTLE ROCK, AR KTHV-HD1 LITTLE ROCK, AR 11 N-M

Τ

I-M

26

26

FORM SA1-2E. PAGE 3.

HOT SPRINGS, AR

HOT SPRINGS, AR

Accounting Period: 2020/2

KVTH-1

KVTH-HD1

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 004066

CEQUEL COMMUNICATIONS LLC

PRIMARY TRANSMITTERS: RADIO

In General: List every radio station carried on a separate and discrete basis and list those FM stations carried on an

Н

Primary Transmitters:

Radio

FORM SA1-2E. PAGE 4.

all-band basis whose signals were generally receivable by your cable system during the accounting period.

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.

- 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
5. LEE 51514	7 W O I I W	1	200,111011 01 017111011	37 122 31314	, uvi Oi i ivi	5,5	200,111011 01 01/111011
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Accounting Period: 2020/2 FORM SA1-2E. PAGE 5.										
	LEGAL NAME OF OWNER OF	CABLE SYST	EM:						SYSTEM ID#	
Name	CEQUEL COMMUNICA	TIONS LL	_C						004066	
ı	SUBSTITUTE CARRIAGE In General: In space I, identif	fy every non	network televisi	ion program, broadcast by	a dist					
Substitute	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.									
Carriage:	ge: 1. SPECIAL STATEMENT CONCERNING SUBSTITUTE CARRIAGE									
Special Statement and	During the accounting peri	od, did you	r cable system	carry, on a substitute bas	sis, an	y nonnet	work telev	ision progran	1	
Program Log	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									
					П	WHE	N SUBST	ITUTE		
	S	UBSTITUT	E PROGRAM	 	CARRIAGE OCCURRED 7.			7. REASON FOR DELETION		
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION		MONTH ND DAY	6. FROM	TIMES — TO	BELLTION	
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Accounting Period:	2020/2			FORM S	SA1-2E. PAGE
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: CEQUEL COMMUNICATIONS LLC				SYSTEM ID 00406
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 (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 s on of how t	econdary transm to compute this a	sission service amount, see	
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	but less th	nan \$527,600	263,800	
	BLOCK 1: GROSS RECEIPTS OF \$13	7,100 OR	LESS		
	Instructions: As a cable system with gross receipts of \$137,100 or less, the royalt accounting period is \$52.00	y fee that y	ou must pay for the	his six-month	
	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 li	nes 1 and 2	2		
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LE	SS (but m	ore than \$137,1	00)	
	Base amount under statutory formula	. \$	263,800.00		
	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)				
	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				0.00
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$26:	3,800 (but	less than \$527,	600)	
	Enter the amount of gross receipts from space K	\$	510,612.15		
	Base amount under statutory formula	\$	263,800.00		
	Subtract line 2 from line 1		246,812.15		
				2 469 42	
	4. Multiply line 3 by .01			2,468.12	
	5. Royalty due on the first \$263,800 of gross receipts (under statutory formula)			1,319.00	
	Interest charge. Enter the amount from line 4, space Q, page 8 TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 4			\$	3,787.12
	FILING FEE AND TOTAL REMITTANCE DU	IE			
	FILING FEE AND TOTAL REWITTANCE DO) <u> </u>			
Filing Fee and Fotal Remittance Due	Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)		. \$	3,787.12	
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			\$	3,807.12
	EFT Trace # or TRANSACTION ID #				
	Important: Your remittance must be in the form of an electronic payr See page i of the general instructions in the paper SA1-2 form and the				

Accounting Period: 2	2020/2					FORM SA1-2E. PAGE 7.
Name		WNER OF CABLE SYSTEM:				SYSTEM ID# 004066
M Channels	CHANNELS Instructions: Yo to its subscribers 1. Enter the total system carried 2. Enter the total on which the o	. 28				
		cast services				511
N Individual to Be Contacted		BE CONTACTED IF FURTH		ATION IS NEEDED (Identify an inc	dividual to whom	
for Further Information	Name	RODNEY HASKINS			Telephon	e (903) 579-3152
	Address	3015 S SE LOOP 323 (Number, street, rural route, apartn TYLER, TX 75701 (City, town, state, zip)		mber)		
	Email	RODNEY.HASK	(INS@ALTIC	CEUSA.COM	Fax (optional	
	CERTIFICATION (This statement of account mu	ust be certified	and signed in accordance with Co	opyright Office regulations)
O Certification	(Owner		artnership) I a	am the owner of the cable system as		
				ership) I am the duly authorized age a corporation or partnership; or	nt of the owner of the cable	system as identified
		r or partner) I am an officer (it n line 1 of space B.	f a corporation)	i) or a partner (if a partnership) of th	e legal entity identified as ov	vner of the cable system
		e, and correct to the best of my		under penalty of law that all statem nformation, and belief, and are made		1
			X /s/	/ Alan Dannenbaum		_
				ronic signature on the line above to c re using an "/s/ signature" (e.g., /s/ Jc		
		Typed or printed	name: AL	LAN DANNENBAUM		
		Title:		OGRAMMING tion held in corporation or partnership)		
		Date:			2/25/2021	

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.

counting Period: 2020/2	FORM SA1-2E. PAGE 8.
GAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID#
EQUEL COMMUNICATIONS LLC	004066
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 Receipts Exclusion
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.	
During the accounting period, did the cable system exclude any amounts of gross receipts for secondary transmissions made by satellite carriers to satellite dish owners?	
X NO YES. Enter the total here and list the satellite carrier(s) below	
	-
Name Mailing Address Mailing Address	
	•
INTEREST ASSESSMENT	
You must complete this worksheet for those royalty payments submitted as a result of a late payment or underpayment. For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1-2 form.	Q
Line 1 Enter the amount of late payment or underpayment	Interest Assessment
x	-
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** 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@copyright.gov.	
** This is the decimal equivalent of 1/365, which is the interest assessment for one day late.	
NOTE: If you are filing this worksheet covering a statement of account already submitted to the Copyright Office, please list below the owner, address, first community served, ID number, and accounting period as given in the original filing.	
Owner	
Address	
ID number	
First community served	
Accounting period	

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