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					
2/26/2021	\$					
	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

_	1							
Α	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))							
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31						
		2020/2 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31						
	_							
		Barcode Data Filing Period (optional - see instructions)						
Accounting								
Period								
	ļ .	Instructions:						
		Give the full legal name of the owner of the cable system. If the owner is a subsidiary of another corporation, give the full corporate title						
В	(	of the subsidiary, not that of the parent corporation.						
Owner	ι	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.							
	and the system state system sta							
	LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM							
		Alliance Communications Cooperative, Inc.						
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)						
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM						
		PO Box 349 [Number, street, rural route, apartment, or suite number]						
	i i	Garretson, SD 57030						
		City, town, state, zip)						
С		JCTIONS: In line 1, give any business or trade names used to identify the business and operation of the system unless these						
	names	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:						
	<u> </u>	MAILING ADDRESS OF CABLE SYSTEM:						
		MAILING ADDRESS OF CADLE SISIEM:						
	2	(Number, street, rural route, apartment, or suite number)						
	1 (	(City, town, state, zip code)						

Privacy Act Notice: Section 111 of title 17 of the United States Code authorizes the Copyright Offce to collect the personally identifying information (PII) requested on this form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the Offce's public indexes and in search reports prepared for the public. The effect of not providing the PII requested is that it may delay processing of your statement of account and its placement in the completed record of statements of account, and it may affect the legal suffciency of the fling, a determination that would be made by a court of law.

		FORM SA1-2E. PAGE							
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM I							
Name	Alliance Communications Cooperative, Inc.	6							
	Instructions: List each separate community served by the cable system. A "commu	nity" is the same as a "community unit" as defined in FCC rule							
D	"a separate and distinct community or municipal entity (including unincorporated discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you as the "first community." Please use it as the first community on all future filings.	list will serve as a form of system identification hereafter kno							
Area	Note: Entities and properties such as hotels, apartments, condominiums, or mobile home parks should be reported in parentheses below the								
Served	identified city.								
	CITY OR TOWN	STATE							
First	Howard	SD							
ommunity	Carthage	SD							
	Oldham	SD							
ows as Necessary	Ramona	SD							
ws as recessary									

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

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

665

Alliance Communications Cooperative, Inc.

# 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.

BLO	OCK 1	BLOCK 2			
	NO. OF			NO. OF	
CATEGORY OF SERVICE	SUBSCRIBERS	RATE	CATEGORY OF SERVICE	SUBSCRIBERS	RATE
Residential:					
Service to first set			Basic	774	49.95
<ul> <li>Service to additional set(s)</li> </ul>			Elite	553	15.00
• FM radio (if separate rate)			Limited	16	11.95
Motel, hotel	33	9.00			
Commercial			Nursing Home	58	9.00
Converter			Nursing Home	11	8.00
Residential					
Non-residential					

# 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.

	BLOG	CK 2			
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	CATEGORY OF SE	RVICE RATE
Continuing Services:		Installation: Non-residential			
Pay cable		Motel, hotel		Music	3.95
<ul> <li>Pay cable—add'l channel</li> </ul>		Commercial		НВО	16.95
<ul> <li>Fire protection</li> </ul>		• Pay cable		Cinemax	9.95
<ul> <li>Burglar protection</li> </ul>		<ul> <li>Pay cable-add'l channel</li> </ul>		Showtime	13.95
Installation: Residential		Fire protection		Starz/Encore	9.95
• First set	51.00	Burglar protection			
<ul> <li>Additional set(s)</li> </ul>	26.00	Other services:			
• FM radio (if separate rate)		Reconnect	35.00		
Converter	8.00	Disconnect			
		Outlet relocation			
		<ul> <li>Move to new address</li> </ul>			
					•

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

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

PRIMARY TRANSMITTERS: TELEVISION

SYSTEM ID#

# Alliance Communications Cooperative, Inc.

665

# G

#### 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
KELO-CBS	11.1	N	Sioux Falls, SD
KELO-MyUTV	11.2	I-M	Sioux Falls, SD
KTTW-Fox	7.1	N	Sioux Falls, SD
KTTW-This TV	7.2	I-M	Sioux Falls, SD
KTTW-Cozi	7.3	I-M	Sioux Falls, SD
KDLT-NBC	46.1	N	Sioux Falls, SD
KDLT-Antenna TV	46.2	I-M	Sioux Falls, SD
KSFY-ABC	13.1	N	Sioux Falls, SD
KSFY-CW	13.2	I-M	Sioux Falls, SD
KSFY-MeTV	13.3	I-M	Sioux Falls, SD
КСРО	26	<u>l</u>	Sioux Falls, SD
KCSD	24.1	<b>E</b>	Sioux Falls, SD
KCSD-EW	24.2	E-M	Sioux Falls, SD
KCSD-EC	24.3	E-M	Sioux Falls, SD
KSCB	53	l	Sioux Falls, SD

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID#

Alliance Communications Cooperative, Inc.

665

#### 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>						
	<del> </del>						
	<del> </del>						
	<b></b>						
	<b></b>						
	<b></b>						
	T						
						l	
	T						
	T						
						<u> </u>	

Accounting Dorin	od: 2020/2						EOD	M SA1 2E BACE 5
Accounting Perio	LEGAL NAME OF OWNER OF	CABLE SYS	STEM:				FUR	M SA1-2E. PAGE 5 SYSTEM ID#
Name	Alliance Communicati			•				665
Substitute Carriage: Special Statement and Program Log	SUBSTITUTE CARRIAG In General: In space I, ident substitute basis during the a explanation of the programn  1. SPECIAL STATEMEN • During the accounting pe broadcast by a distant sta  Note: If your answer is "No log in block 2.  2. LOG OF SUBSTITUTI In General: List each subs clear. If you need more spa Column 1: Give the title period, was broadcast by a under certain FCC rules, re Do not use general catego "NBA Basketball: 76ers vs.	E: SPECIA  ify every no. accounting p ning that mu  T CONCEF riod, did you tion?  ", leave the  E PROGRA titute progra ace, please of every no distant sta egulations, of ries like "mo Bulls."	AL STATEME nnetwork televi period, under sp ist be included i RNING SUBS ur cable syster rest of this pa  AMS am on a separadd additional connetwork televition and that you or authorization ovies" or "bask	INT AND PROGRAM LO Ision program, broadcast by pecific present and former F in this log, see page (v) of the TITUTE CARRIAGE In carry, on a substitute band age blank. If your answer in ate line. Use abbreviation rows to the tables. In vision program ("substitute our cable system substitute our cable system substitutes. See page (v) of the ge	y a distant stare CC rules, registe general instructions with the general instruction of the growth	ulations, detructions network to must com ossible, if hat, durin ogrammir ions for fi	relevision progression progres	stem carried on a ns. For a further SA1-2 form.  Iram  X NO  gram  g is ting station ation.
	Column 4: Give the brothe case of Mexican or Car Column 5: Give the mor first. Example: for May 7 gi Column 6: State the tim to the nearest five minutes stated as "6:00–6:30 p.m."	adcast statinadian statinadian statinath and day we "5/7." es when the Example: are "R" if the and regulatinming that	on's location (tons, if any, the when your system of substitute program carrollisted program carrollisted program ions in effect d	stem carried the substitute ogram was carried by you ried by a system from 6:0 n was substituted for prog uring the accounting perio	e station is lice station is lice station is ide program. Use reable system of 1:15 p.m. to 6 gramming that od; enter the licer FCC rules	entified). se numer m. List th 3:28:30 p. t your sys etter "P"	e times accur m. should be stem was <i>requ</i> if the listed pr ulations in	month ately uired
	S	UBSTITUT	E PROGRAM				CURRED	7. REASON FOR
	1. TITLE OF PROGRAM	2. LIVE? Yes or No	3. STATION'S CALL SIGN	4. STATION'S LOCATION	5. MONTH AND DAY	6. FROM	TIMES TO	DELETION

Accounting Period:	2020/2	FORM SA1-2E. PAGE 6.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Alliance Communications Cooperative, Inc.	SYSTEM ID# 665
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. E all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary transr (as identified in space E) during the accounting period. For a further explanation of how to compute this 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.	mission servic€
	IMPORTANT: You must complete a statement in space P concerning gross receipts.	(Amount of gross receipts)
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 \$100.00 the second of 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.	\$263,800
	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 the accounting period is \$52.00  Line 1. Royalty fee for accounting period	his six-month
	Zino in royany roo to accounting portou	
	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	
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,1)	
	1. Base amount under statutory formula	
	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	
	o. moreot sharge. Enter the amount norm into 4, space Q, page 5	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	25.21
	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	\$ 1,344.21
		1,077.21
	FILING FEE AND TOTAL REMITTANCE DUE	
Filing Fee and Total Remittance	1. Royalty Fee Payable for Accounting Period (from Block 1, 2, or 3, above)	1,344.21
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	\$ 1,364.21
	EFT Trace # or TRANSACTION ID # 26RC97J4	
	<u>Important:</u> Your remittance must be in the form of an electronic payment payable to the Register See page i of the general instructions in the paper SA1-2 form and the Excel instructions tab for more	

Accounting Period:	: 2020/2	FORM SA1-2E. PAGE 7.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: Alliance Communications Cooperative, Inc.	SYSTEM ID# 665
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.	
	Enter the total number of channels on which the cable     system carried television broadcast stations	16
	2. Enter the total number of activated channels on which the cable system carried television broadcast stations and nonbroadcast services	286
N Individual to Be Contacted	INDIVIDUAL TO BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual to whom we can contact about this statement of account.)	
for Further Information	Name Kari J. Flanagan Telephone (605)594	I-8228
	Address PO Box 349 (Number, street, rural route, apartment, or suite number)	
	Garretson, SD 57030 (City, town, state, zip)	
	Email karif@alliance.coop Fax (optional)	
O Certification	CERTIFICATION (This statement of account must be certified and signed in accordance with Copyright Office regulations)  • 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 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 in line 1 of space B and that the owner is not a corporation or partnership; or	dentified
	(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 c in line 1 of space B.	able system
	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)]	
	X /s/Kari J. Flanagan	
	Enter an electronic signature on the line above to certify this statement.  Enter signature using an "/s/ signature" (e.g., /s/ John Smith)	
	Typed or printed name: Kari J. Flanagan	00.00.00.00.00.00.00.00.00.00.00.00.00.
	Title: CFO (Title of official position 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#
liance Communications Cooperative, Inc.	665
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 lowing sentence:  "In determining the total number of subscribers and the gross amounts paid to the cable system for the service of providing secondary transmissions of primary broadcast transmitters, the system shall not in scribers and amounts collected from subscribers receiving secondary transmissions pursuant to section.  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 transmade by satellite carriers to satellite dish owners?	s basic clude sub-n 119."  Special Statement Concerning Gross Receipts Exclusion
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 under For an explanation of interest assessment, see page (viii) of the general instructions located in the paper SA1	
Line 1 Enter the amount of late payment or underpayment	Interest Assessment
Line 2. Multiply line 1 by the interset rate* and enter the sum here	
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	days 
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	harge)
* To view the interest rate chart click on <a href="www.copyright.gov/licensing/interest-rate.pdf">www.copyright.gov/licensing/interest-rate.pdf</a> . For further assistant contact the Licensing Division at (202) 707-8150 or licensing@copyright.gov.	nce please
** 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 Offilist below the owner, address, first community served, ID number, and accounting period as given in the origin	-
Owner	
Address	
ID number First community served	

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.