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						
9/15/2022	\$ ALLOCATION NUMBER						

Return completed workbook by email to

coplicsoa@copyright.gov

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

Α	ACCOUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))
	2022/1 Period 1 = January 1 - June 30 Period 2 = July 1 - December 31
	20221 Barcode Data Filing Period (optional - see instructions)
Accounting	
Period	
	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
В	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.
	008613
	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
	CEQUEL COMMUNICATIONS LLC
	BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)
	SUDDENLINK COMMUNICATIONS
	MAILING ADDRESS OF OWNER OF CABLE SYSTEM
	3027 S SE LOOP 323 (Number, street, rural route, apartment, or suite number)
	TYLER, TX 75701
	(City, town, state, zip)
С	INSTRUCTIONS: 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	identification of cable system:
.,	DEWITT, AR
	MAILING ADDRESS OF CABLE SYSTEM:
	2 (Number, street, gual mule, anadment, or suite number).
	(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 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 filing, 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						
	CEQUEL COMMUNICATIONS LLC 00861							
	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						
D	separate and distinct community or municipal entity (including unincorporated communincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you list will serve community." Please use it as the first community on all future filings.	as a form of system identification hereafter known as the "first						
Area Served	Note: Entities and properties such as hotels, apartments, condominiums, or mobile ho city.	me parks should be reported in parentheses below the identifie						
	CITY OR TOWN	STATE						
First	DEWITT	AR						
Community								
dd Rows as Necessary								

Accounting Period: 2022/1

FORM SA1-2E. PAGE 2.

LEGAL NAME OF OWNER OF CABLE SYSTEM:

Name

SYSTEM ID#

008613

E

Secondary Transmission Service: Subscribers and Rates

SECONDARY TRANSMISSION SERVICE: SUBSCRIBERS AND RATES

CEQUEL COMMUNICATIONS LLC

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	93	50.00			
Service to additional set(s)					
FM radio (if separate rate)					
Motel, hotel					
Commercial	9	45.95			
Converter					
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.

	BLOCK 1					
CATEGORY OF SERVICE	RATE	CATEGORY OF SERVICE	RATE	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: 2022/1 FORM SA1-2E. PAGE 3.

Name

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 008613

PRIMARY TRANSMITTERS: TELEVISION

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
KARK-1	4	N	LITTLE ROCK, AR
KARZ-1	42	I	LITTLE ROCK, AR
KASN-1	38	I	PINE BLUFF, AR
KATV-1	7	N	LITTLE ROCK, AR
KETS-1	2	E	LITTLE ROCK, AR
KKAP-1	36	E	LITTLE ROCK, AR
KLRT-1	16	I	LITTLE ROCK, AR
KTHV-1	11	N	LITTLE ROCK, AR
KVTN-1	25	1	PINE BLUFF, AR

LEGAL NAME OF OWNER OF CABLE SYSTEM:

SYSTEM ID# 008613

CEQUEL COMMUNICATIONS LLC

DEE COMMONICATIONS EEC

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.

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
					ļ		
							
							
							

Н

Primary Transmitters: Radio

	1 2022/4									
Accounting Perio	d: 2022/1 LEGAL NAME OF OWNER OF	CABLE SYST	FM·				FOR	SYSTEM ID#		
Name	CEQUEL COMMUNICA							008613		
								000010		
Substitute Carriage:	In General: In space I, identi substitute basis during the ad explanation of the programmi	fy every non ccounting pe ing that mus	network televisi riod, under spec t be included in	on program, broadcast by a cific present and former FC this log, see page (v) of the	a <i>distant</i> statio C rules, regula	tions, or aut	horizations.	For a further		
Special					a any nannat	work tolovic	ion program	<u></u>		
Statement and	 During the accounting per broadcast by a distant stat 	-	cable system	carry, on a substitute basi	s, any nonnet	work televis		X NO		
Program Log										
	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	DDUCDV	MS							
	In General: List each subst 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 categor "NBA Basketball: 76ers vs. Column 2: If the progran Column 3: Give the call: Column 4: Give the broat the case of Mexican or Can Column 5: Give the mon first. Example: for May 7 give Column 6: State the time to the nearest five minutes. stated as "6:00–6:30 p.m." Column 7: Enter the letter to delete under FCC rules a	ce, please a of every nor distant stati gulations, or ies like "mor Bulls." In was broad sign of the sadcast statio add and a statio at the and day "ee "5/7." In es when the Example: a er "R" if the and regulation of the sand regulation or the sample of the sand regulation of the sand regulation of the sand regulation of the sand regulation of every sample of the sand regulation of every nor sample of the sand regulation of every sample of the sand regulation of every nor distance of the sand regulation of every nor sample.	m on a separal add additional renetwork televion and that your authorizations vies" or "baske least live, enter tation broadca on's location (thins, if any, the cowhen your syst substitute program carried	ows to the tables. sion program ("substitute or cable system substitute or cable system substitute or cable system substitute or cable system substitute or "Yes." Otherwise enter "Nesting the substitute program community to which the community with which the em carried the substitute or carried the substitute or carried by your or cable or carried by a system from 6:01:	program") that d for the program of titles, for example, and titles, for example, for exa	t, during the ramming of his for furthe ample, "I Lo nsed by the tified). numerals, "List the tim 8:30 p.m. siour system	e accounting another star information ve Lucy" or FCC or, in with the moles accurate hould be	ed		
	effect on October 19, 1976.		our system wa	s permitted to delete unde	r FCC rules a	nd regulation	ons in			
	effect on October 19, 1976.				WHE	N SUBSTI	TUTE			
	effect on October 19, 1976.		E PROGRAM 3. STATION'S		WHE	N SUBSTI	TUTE	7. REASON FOR DELETION		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM		WHE CARRI	N SUBSTI	TUTE URRED	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
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	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
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	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		
	effect on October 19, 1976.	SUBSTITUT	E PROGRAM 3. STATION'S		WHE CARRI 5. MONTH	N SUBSTI AGE OCC	TUTE URRED IMES	7. REASON FOR		

Accounting Period:	2022/1	FORM S	A1-2E. PAGE 6.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: CEQUEL COMMUNICATIONS LLC	\$	008613
K Gross Receipts	GROSS RECEIPTS Instructions: The figure you give in this space determines the form you file and the amount you pay. Entral all amounts (gross receipts) paid to your cable system by subscribers for the system's secondary transm (as identified in space E) during the accounting period. For a further explanation of how to compute this a 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.	ission service mount, 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 \$2 to 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.	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.	his six-month	
	Line 1. Royalty fee for accounting period	\$	52.00
	Line 2. Interest charge. Enter the amount from line 4, space Q, page 8		0.00
	Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 1 and 2		52.00
		00)	
	Base amount under statutory formula		
	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)		0.00
	o. Interest charge. Enter the amount from line 4, space Q, page 6		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 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		
	FILING FEE AND TOTAL REMITTANCE DUE		
Filing For			
Filing Fee and Total Remittance	1. Royalty Fee Payable for Accounting Period (from block 1, 2, or 3, above)	52.00	
Due	2. Filing Fee (See the instructions for more information on filing fee calculations)	15.00	
	3. TOTAL AMOUNT DUE FOR ACCOUNTING PERIOD. Add lines 2 and 3	\$	67.00
	EFT Trace # or TRANSACTION ID #		
	<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:	2022/1		FORM SA1-2E. PAGE 7.
Name		OWNER OF CABLE SYSTEM: IMUNICATIONS LLC	SYSTEM ID# 008613
M Channels	to its subscriber 1. Enter the total system carrie 2. Enter the total on which the	You must give (1) the number of channels on which the cable system carried television broadcast stations ers, and (2) the cable system's total number of activated channels during the accounting period. all number of channels on which the cable ed television broadcast stations all number of activated channels acable system carried television broadcast stations addast services	9 56
N Individual to		O BE CONTACTED IF FURTHER INFORMATION IS NEEDED (Identify an individual t about this statement of account.)	
for Further Information	Name	RODNEY HASKINS Telephone (903) 5	79-3152
	Address	3027 S SE LOOP 323 (Number, street, rural route, apartment, or suite number)	
		TYLER, TX 75701 (City, town, state, zip)	
	Email	RODNEY.HASKINS@ALTICEUSA.COM Fax (optional	
O Certification		(This statement of account must be certified and signed in accordance with Copyright Office regulations) ed, hereby certify that (Check one, <i>but only one</i> , of the boxes.)	
	(Owne	er other than corporation or partnership) I am the owner of the cable system as identified in line 1 of space B; or	
	(Agent	t 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	identified
	X (Offic	cer 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.	cable system
		d the statement of account and hereby declare under penalty of law that all statements of fact contained herein ete, and correct to the best of my knowledge, information, and belief, and are made in good faith. titon 1001(1986)]	
		X /s/ Alan Dannenbaum	
		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: ALAN DANNENBAUM	
		Title: SVP, PROGRAMMING (Title of official position held in corporation or partnership)	
		Date: 8/24/2022	

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FORM SA1-2E. PAGE 8. Accounting Period: 2022/1 LEGAL NAME OF OWNER OF CABLE SYSTEM: SYSTEM ID# 008613 CEQUEL COMMUNICATIONS LLC 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-P 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-**Special Statement Concerning Gross** scribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119." **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 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. Interest Assessment x 0.00274 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

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