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

STATEM	ENT OF ACCOUNT	FOR COPYRIG	Return completed workbook by email to:	
	ry Transmissions by ms (Short Form)	DATE RECEIVED	AMOUNT	<u>coplicsoa@loc.gov</u>
General instru	ctions are located of this workbook	8/31/23	\$ ALLOCATION NUMBER	For additional information, contact the U.S. Copyright Office Licensing Division at: Tel: (202) 707-8150
Α				
	ACCOUNTING PERIOD COVERED	BY THIS STATEMENT: (Y	YYY/(Period))	
	2023/1	Period 1 = January 1 - June 30	Period 2 = July 1 - December 31	
		Barcode Data Filing Period (optional	- see instructions)	
Accounting Period		<u> </u>		

A	ACCO	COUNTING PERIOD COVERED BY THIS STATEMENT: (YYYY/(Period))	
		Period 1 = January 1 - June 30 Period 2 = July 1 - December 31	
		Barcode Data Filing Period (optional - see instructions)	
Accounting Period			
		Instructions:	
В		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.	1
		LEGAL NAME OF OWNER/MAILING ADDRESS OF CABLE SYSTEM	
		WAVE DIVISION HOLDINGS LLC	
		BUSINESS NAME(S) OF OWNER OF CABLE SYSTEM (IF DIFFERENT)	
		MAILING ADDRESS OF OWNER OF CABLE SYSTEM	
		3700 MONTE VILLA PARKWAY (Number, street, rural route, apartment, or suite number)	
		KIRKLAND WA 98033	
		(City, town, state, zip)	
С		<b>TRUCTIONS:</b> In line 1, give any business or trade names used to identify the business and operation of the system unler les already appear in space B. In line 2, give the mailing address of the system, if different from the address given in spa	
System	1	IDENTIFICATION OF CABLE SYSTEM:	
		WAVE BROADBAND	
		MAILING ADDRESS OF CABLE SYSTEM:	
	2	3700 MONTE VILLA PARKWAY (Number, street, rural route, apartment, or sulte number)	
		KIRKLAND WA 98033 (City, town, state, zip code)	
	I	()	

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.

Name	LEGAL NAME OF OWNER OF CABLE SYSTEM:	SYSTEM II
Name	WAVE DIVISION HOLDINGS LLC	3716
D	Instructions: List each separate community served by the cable system. A "commun "a separate and distinct community or municipal entity (including unincorporated co discrete unincorporated areas)." 47 C.F.R. 76.5(dd). The first community that you li as the "first community." Please use it as the first community on all future filings.	mmunities within unincorporated areas and including single, st will serve as a form of system identification hereafter know
Area Served	Note: Entities and properties such as hotels, apartments, condominiums, or mobile hidentified city.	nome parks should be reported in parentheses below the
	CITY OR TOWN	STATE
First	LAKEBAY	WA
Community	KEY PENNINSULA	WA
	ANDERSON ISLAND	WA
d Rows as Necessary		

	Г							FORM SA1					
Name	LEGAL NAME OF OWNER OF C	ABLE SYSTEM	:					SYS	TEM ID 3716				
	WAVE DIVISION HOLDINGS LLC												
-	SECONDARY TRANSMISSION	SERVICE: SU	JBSCRIBE	RS AND RATE	s								
E	In General: The information in s			-	-								
0	system, that is, the retransmission												
Secondary Transmission	about other services (including p						those exist	ing on the					
Service: Sub-	last day of the accounting period (June 30 or December 31, as the case may be). <b>Number of Subscribers:</b> Both blocks in space E call for the number of subscribers to the cable system, broken												
scribers and	<b>Number of Subscribers:</b> 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												
Rates	each category by counting the number of billings in that category (the number of persons or organizations charged												
	separately for the particular serv Rate: Give the standard rate c					•	,	ro and the					
	unit in which it is generally billed	-											
	category, but do not include disc	• •	,		stanuai								
	Block 1: In the left-hand block				of seco	ondary transmi	ssion servi	ce that cable					
	systems most commonly provide												
	that applies to your system. Not			-		-							
	categories, that person or entity subscriber who pays extra for ca					0.	, ,						
	first set" and would be counted of												
	Block 2: If your cable system					service that are	e different f	rom those					
	printed in block 1 (for example, t						,.						
	with the number of subscribers a	and rates, in th	e right-hanc	block. A two-	or three	e-word descrip	tion of the s	service is					
	sufficient.	DCK 1					BLOCK	()					
		NO. OF					BLOCK	NO. OF					
	CATEGORY OF SERVICE	SUBSCRIB	ERS	RATE	CATE	GORY OF SE	RVICE	SUBSCRIBERS	RAT				
	Residential:												
	<ul> <li>Service to first set</li> </ul>		208	33.95									
	<ul> <li>Service to additional set(s)</li> </ul>												
	<ul> <li>FM radio (if separate rate)</li> </ul>												
	Motel, hotel								,				
	Commercial		3	20.37					,				
	Converter												
	Residential								,				
	Non-residential												
	SERVICES OTHER THAN SEC			NS. BATES									
-	In General: Space F calls for rat				ct to al	your cable sy	stem's serv	vices that were					
F	not covered in space E, that is, t	hose services	that are not	offered in com	ibinatio	n with any sec	ondary trar	Ismission					
<b>.</b> .	service for a single fee. There ar	•		0									
Services Other Than	furnished at cost or (2) services amount of the charge and the ur												
Secondary	-		usually bill			arged on a var		logiani basis,					
ransmissions:	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.												
Rates	Block 2: List any services that												
	listed in block 1 and for which a	rvices in the	e form of a										
	brief (two- or three-word) descrip	otion and inclue				1							
		BLO	CK 1					BLOCK 2					
	CATEGORY OF SERVICE		CK 1 CATEGOR	Y OF SERVICI		RATE	CATEGO	BLOCK 2 DRY OF SERVICE	RATE				
	CATEGORY OF SERVICE Continuing Services:	BLO RATE	CK 1 CATEGOR Installatio	n: Non-resider		RATE		DRY OF SERVICE	RATE				
	CATEGORY OF SERVICE Continuing Services: • Pay cable	BLO	CK 1 CATEGOR Installation • Motel, I	n: Non-resider notel		RATE	Expand	DRY OF SERVICE	81.6				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel	BLO RATE	CK 1 CATEGOR Installation • Motel, I • Comme	n: Non-resider notel ercial		RATE	Expand Digital	DRY OF SERVICE led Content Favorites	81.6 13.0				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection	BLO RATE	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal	n: Non-resider notel ercial ble	ntial	RATE	Expand Digital Digital	DRY OF SERVICE led Content Favorites Variety	81.6 13.0 8.2				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'I channel • Fire protection •Burglar protection	BLO RATE	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal	n: Non-resider notel ercial ble ble-add'l chann	ntial	RATE	Expand Digital Digital Digital	DRY OF SERVICE led Content Favorites Variety Sports	81.6 13.0 8.2 12.0				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'I channel • Fire protection •Burglar protection Installation: Residential	BL00 RATE 17.00	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal • Fire pro	n: Non-resider notel ercial ble ble-add'l chann ttection	ntial	RATE	Expand Digital Digital Digital Digital	DRY OF SERVICE led Content Favorites Variety	81.6 13.0 8.2 12.0 32.7				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection • Burglar protection Installation: Residential • First set	BLO0 RATE 17.00 79.95	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal • Fire pro • Burglar	n: Non-resider notel ercial ble ble-add'l chann tection protection	ntial	RATE	Expand Digital Digital Digital Digital HBO	DRY OF SERVICE led Content Favorites Variety Sports Cable Pack	81.6 13.0 8.2 12.0 32.7 19.0				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection • Burglar protection Installation: Residential • First set • Additional set(s)	BL00 RATE 17.00	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal • Fire pro • Burglar Other serv	n: Non-resider notel prcial ble ble-add'l chann tection protection <b>ices</b> :	ntial		Expand Digital Digital Digital Digital HBO HBOMa	DRY OF SERVICE led Content Favorites Variety Sports Cable Pack	81.6 13.0 8.2 12.0 32.7 19.0 14.9				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection •Burglar protection Installation: Residential • First set • Additional set(s) • FM radio (if separate rate)	BLO0 RATE 17.00 79.95	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal • Fire pro • Burglar Other serv • Reconr	n: Non-resider notel ercial ole ole-add'l chann otection protection ices: nect	ntial	RATE	Expand Digital Digital Digital Digital HBO HBOMa Showti	DRY OF SERVICE led Content Favorites Variety Sports Cable Pack ax me/The Movie (	81.6 13.0 8.2 12.0 32.7 19.0 14.9 19.0				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection • Burglar protection Installation: Residential • First set • Additional set(s)	BLO0 RATE 17.00 79.95	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal • Fire pro • Burglar Other serv • Reconr • Discon	n: Non-resider notel ercial ble ble-add'I chann stection protection ices: nect	ntial		Expand Digital Digital Digital Digital HBO HBOMa Showti Cinema	DRY OF SERVICE led Content Favorites Variety Sports Cable Pack ax me/The Movie (	81.6 13.0 8.2 12.0 32.7 19.0 14.9 19.0 18.5				
	CATEGORY OF SERVICE Continuing Services: • Pay cable • Pay cable—add'l channel • Fire protection •Burglar protection Installation: Residential • First set • Additional set(s) • FM radio (if separate rate)	BLO0 RATE 17.00 79.95	CK 1 CATEGOR Installation • Motel, I • Comme • Pay cal • Pay cal • Fire pro • Burglar Other serv • Reconr • Disconi • Outlet r	n: Non-resider notel ercial ole ole-add'l chann otection protection ices: nect	ntial		Expand Digital Digital Digital Digital HBO HBOMa Showti	DRY OF SERVICE led Content Favorites Variety Sports Cable Pack ax me/The Movie 0	81.6 13.0 8.2 12.0 32.7 19.0 14.9 19.0				

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WAVE DIVIS	ION HOLD	INGS L	LC					SYSTEM I 371
	every radio s	station ca	rried on a separate and discr nerally receivable by your cab					н
eceivable if (1) on the basis of a For detailed info paper SA1-2 for Column 1: lo Column 2: S Column 3: lf ignal, indicate Column 4: G	it is carried by monitoring, to prmation abou m. lentify the call tate whether t the radio stati this by placing ive the statior	y the sys be recein to the Con- sign of e the station ion's sign g a check n's location	I-Band FM Carriage: Under C tem whenever it is received a ved at the headend, with the s pyright Office regulations on t each station carried. In is AM or FM. hal was electronically process (mark in the "S/D" column. on (the community to which the the community with which the	t the system's he system's FM ante this point, see pa ed by the cable s he station is licens	adend, and (2 enna, during c ge (v) of the g system as a se sed by the FC	2) it can l ertain st eneral ir eparate a	be expected, ated intervals. Instructions in the.	Primary Transmitters Radio
CALL SIGN	AM or FM	S/D	LOCATION OF STATION	CALL SIGN	AM or FM	S/D	LOCATION OF STATION	
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Accounting Perio	LEGAL NAME OF OWNER OF	F CABLE SYSTE	EM:					SYSTEM ID		
Name	WAVE DIVISION HOLD							3716		
	SUBSTITUTE CARRIAG	E: SPECIAL	STATEME		OG					
I	In General: In space I, ident substitute basis during the a									
Substitute	explanation of the program									
Carriage:	1. SPECIAL STATEMEN									
Special	• During the accounting period, did your cable system carry, on a substitute basis, any nonnetwork television progra									
Statement and Program Log										
	<b>Note:</b> If your answer is "No log in block 2.	o", leave the re	est of this pa	ge blank. If your answer	is "Yes," you	must comp	lete the pro	gram		
	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 categoo "NBA Basketball: 76ers vs. Column 2: If the prograt Column 3: Give the call Column 4: Give the bro the case of Mexican or Cat Column 5: Give the mon first. Example: for May 7 gi Column 6: State the tim to the nearest five minutes	ace, please ace of every nonr a distant statio egulations, or ries like "movi . Bulls." m was broadc l sign of the sta adcast station nadian station nth and day w ive "5/7."	dd additional network telev on and that y authorization ies" or "bask cast live, ente cation broadc n's location (t s, if any, the yhen your sy substitute pro	rows to the tables. vision program ("substitu our cable system substitu ns. See page (v) of the g etball." List specific progr er "Yes." Otherwise enter asting the substitute pro- the community to which the stem carried the substitu ogram was carried by yo	te program") t uted for the pr eneral instruct ram titles, for o "No." gram. he station is li ne station is li te program. U ur cable syste	hat, during ogramming tions for fur example, "I censed by lentified). se numeral m. List the	the accoun of another ther informa Love Lucy" the FCC or, is, with the i times accur	ting station ation. or in month rately		
	stated as "6:00–6:30 p.m." Column 7: Enter the lett to delete under FCC rules was substituted for program	ter "R" if the lis and regulatior mming that yo	sted progran ns in effect d	n was substituted for pro uring the accounting per	iod; enter the	letter "P" if	the listed p			
	<b>Column 7:</b> Enter the lett to delete under FCC rules was substituted for prograr effect on October 19, 1976	ter "R" if the lis and regulatior mming that yo 3.	isted progran ns in effect d our system w	n was substituted for pro- uring the accounting per as permitted to delete un	iod; enter the ider FCC rules	letter "P" if s and regula	the listed prations in	ogram		
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Accounting Period:	2023/1	FORM S	A1-2E. PAGE 6.
Name	LEGAL NAME OF OWNER OF CABLE SYSTEM: WAVE DIVISION HOLDINGS LLC	S	YSTEM ID# 37161
K Gross Receipts	GROSS RECEIPTS         Instructions: The figure you give in this space determines the form you file and the amount you pay. En 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 amount, see	<b>3,441.61</b> iss receipts)
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 but less than or equal to \$2 • 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.	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 accounting period is \$52.00	this six-mon	
	Line 1. Royalty fee for accounting period	\$	52.00
	Line 2. Interest charge. Enter the amount from line 4, space Q, page 8		0.00
	Line 3. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD Add lines 1 and 2		52.00
	BLOCK 2: GROSS RECEIPTS OF \$263,800 OR LESS (but more than \$137,1	00)	
	1. Base amount under statutory formula         \$         263,800.00		
	2. Enter amount of gross receipts from space K		
	3. Subtract line 2 from line 1		
	4. Enter the amount of gross receipts from space K		
	5. Enter the amount from line 3		
	6. Subtract line 5 from line 4		
	7. Multiply line 6 by .005 (enter figure here)		
	8. Interest charge. Enter the amount from line 4, space Q, page 8		0.00
	9. TOTAL ROYALTY FEE PAYABLE FOR ACCOUNTING PERIOD. Add lines 7 and 8		
	BLOCK 3: GROSS RECEIPTS OF MORE THAN \$263,800 (but less than \$527)	600)	
	1. Enter the amount of gross receipts from space K		
	2. Base amount under statutory formula		
	3. Subtract line 2 from line 1		
	4. Multiply line 3 by .01		
	5. Royalty due on the first \$263,800 of gross 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 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
	Important: Your remittance must be in the form of an electronic payment payable to the Regis See page i of the general instructions in the paper SA1-2 form for more informat		hts!

Accounting Period:	2023/1											FORM SA1-2E. PAGE 7
Name	LEGAL NAME OF OWN WAVE DIVISION H	ER OF CABLE SYSTEM:										SYSTEM ID# 37161
M Channels	to its subscribers, an 1. Enter the total nur system carried tele 2. Enter the total nur on which the cable	nust give (1) the number of d (2) the cable system's mber of channels on whic vision broadcast stations nber of activated channe system carried television services	total numl ch the cabl s	nber of ble 	of activated chanı	nels during the	e accountin	ng period.			30	
N Individual to Be Contacted		CONTACTED IF FURTI t this statement of accou		ORMA	ATION IS NEED	ED (Identify a	n individua	l to whom				
for Further Information	Name M	organ Conkle							Telephone	347-835	-7661	
	(Nu Pi	50 College Road E umber, street, rural route, apar rinceton, NJ 08540 ty, town, state, zip)	tment, or su									
	Email	morgan.conkle	@astour	Ind.co	om		Fax	(optional)				
O Certification	I, the undersigned, h     (Owner ot     (Agent of     in line     X     (Officer o     in line     · I have examined the	s statement of account m nereby certify that (Check her than corporation or owner other than corpor 1 of space B and that the r partner) I am an officer 1 of space B. statement of account and d correct to the best of m 001(1986)]	one, <i>but or</i> partnersh ration or p owner is n (if a corpo d hereby d	only on hip) I a partne not a c ooration declare	am the owner of the boxes.) am the owner of the owner	the cable syste duly authorize rtnership; or a partnership) of law that all s	em as iden ed agent of f ) of the lega statements	tified in line the owner o al entity iden of fact conta	1 of space f the cable utified as ov	system as i vner of the o		m
				in elect	5/ Parisa Sale ctronic signature or ure using an "/s/ sig	n the line above			nt.			
		Typed or printe			Parisa Saleha							
		Title: (Title of d			<b>Vice Presiden</b>		ler					
		Date:						8/31/2023				

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

inting Period: 2023/1	FORM SA1-2E. PAGE 8
NAME OF OWNER OF CABLE SYSTEM:	SYSTEM ID
'E DIVISION HOLDINGS LLC	3716
SPECIAL STATEMENT CONCERNING GROSS RECEIPTS EXCLUSIONS The Satellite Home Viewer Act of 1988 amended Title 17, section 111(d)(1)(A), of the Copyright Act by adding the fol- lowing sentence: "In determining the total number of subscribers and the gross amounts paid to the cable system for the basic service of providing secondary transmissions of primary broadcast transmitters, the system shall not include sub- scribers and amounts collected from subscribers receiving secondary transmissions pursuant to section 119."	P Special Statement Concerning 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?	
	-
YES. Enter the total here and list the satellite carrier(s) below	_
Name Mailing Address Name 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 Assessmen
x	-
Line 2 Multiply line 1 by the interest rate* and enter the sum here	-
xdays	
Line 3 Multiply line 2 by the number of days late and enter the sum here	-
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 \$ -	
(interest charge)	-
* To view the interest rate chart click on www.copyright.gov/licensing/interest-rate.pdf. For further assistance please contact the Licensing Division at (202) 707-8150 or licensing@loc.gov.	
** This is the decimal equivalent of 1/365, which is the interest assessment for one day late.	
NOTE: If you are 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	
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 the form in order to process your statement of account. PII is any personal information that can be used to identify or trace an individual, such as name, address and telephone numbers. By providing PII, you are agreeing to the routine use of it to establish and maintain a public record, which includes appearing in the 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.